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Uniform Classification of Accounts

FOR

WATER UTILITIES

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The Railroad Commission of Wisconsin
December, 1908

SECOND EDITION

Madison, August, 1911

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Uniform Classification of Water Accounts

PRESCRIBED BY THE

RAILROAD COMMISSION OF WISCONSIN

MADISON, April 8, 1909.

To Wisconsin Water Utilities:

This circular embraces the Uniform Classification of Accounts for Water Utilities prescribed and issued by the Railroad Commission under date of December 8, 1908, and the detailed text of instructions to accompany such classification, prepared under the following provisions of ch. 499 of the Laws of 1907, known as the Public Utilities Law:

Uniform accounting by utilities; other business separate. SECTION 1797m—8. 1. Every public utility shall keep and render to the commission in the manner and form prescribed by the commission uniform accounts of all business transacted.

Forms of book-keeping; prescription. SECTION 1797m—9. The commission shall prescribe the forms of all books, accounts, papers and records required to be kept, and every public utility is required to keep and render its books, accounts, papers and records accurately and faithfully in the manner and form prescribed by the commission and to comply with all directions of the commission relating to such books, accounts, papers and records.

Report by utilities; items. SECTION 1797m—18. Each public utility shall furnish to the commission in such form and at such times as the commission shall require, such accounts, reports and information as shall show in itemized detail: (1) the depreciation per unit, (2) the salaries and wages separately per unit, (3) legal expenses per unit, (4) taxes and rentals separ-

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artely per unit, (5) the quantity and value of material used per unit, (6) the receipts from residuals, by-products, services or other sales separately per unit, (7) the total and net cost per unit, (8) the gross and net profit per unit, (9) the dividends and interest per unit, (10) surplus or reserve per unit, (11) the prices per unit paid by consumers; and in addition such other items, whether of a nature similar to those hereinbefore enumerated or otherwise, as the commission may prescribe in order to show completely and in detail the entire operation of the public utility in furnishing the unit of its product or services to the public.

Owing to the great difference in sizes of the utilities it was found necessary to prepare two separate schedules which would recognize these conditions, and by each following the same general principles would permit comparison of operating results between the smallest and largest companies. Class B schedule is the basis upon which class A schedule has been founded, the latter being an unfolding and refinement of the former.

In general, water utilities operating in cities of substantially 10,000 population or over will keep at least the list of accounts prescribed in class A classification, and all water utilities operating in cities under 10,000 population will keep at least the accounts prescribed in class B classification. Upon this basis of division the opportunity for development will determine the accounts to be kept rather than the development which has actually been made. It is possible, after an adequate trial, that some alterations will be found expedient, both from the standpoint of general experience and practice or because of local and individual conditions, but no departure from this classification shall be made except with the consent of the Railroad Commission after petition and cause shown.

Any utility in class B desiring a more detailed classification than that prescribed for such class should open the accounts prescribed for class A, and any utility in class A desiring a more detailed system may go into as much subdivision and refinement of each of the submitted accounts as its interest requires, but must not re-arrange or combine any two or more of the accounts in such a manner as to interfere with the integrity of the general scheme and thus destroy the possibility for comparisons. A copy of all additional accounts and the desired subdivisions of the prescribed accounts must be filed with the

Railroad Commission before such accounts are opened. All records and accounts, including those which are an enlargement, subdivision or refinement of the prescribed accounts, are to be open at all times to the examination of this Commission.

RAILROAD COMMISSION OF WISCONSIN.
By B. H. MEYER,
HALFORD ERICKSON,
JOHN H. ROEMER.
Commissioners.

SECOND EDITION.

MADISON, August 1, 1911.

To Wisconsin Water Utilities:

This pamphlet is a reprint of the text of instruction relating to the uniform classification of accounts for water utilities as prescribed by the Railroad Commission and issued April 8, 1909. The only change to be noted is the inclusion of the class C group, designed to meet the needs of utilities operated in towns of under 3,000 population. No changes have been made in the text of the classification itself.

RAILROAD COMMISSION OF WISCONSIN,
by J. M. WINTERBOTHAM, Secy.

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INCOME ACCOUNTS.

INCOME ACCOUNT FORM FOR REPORT.

All Classes.

OPERATING REVENUES.

Earnings from Commercial Sales	(Details).....	
Earnings from Industrial Sales	(Details).....	
Earnings from Municipal Hydrant Rentals	(Details).....	
Earnings from Sales for Street Sprinkling	(Details).....	
Earnings from Sales to Municipal Departments	(Details).....	
Miscellaneous Earnings from Operation	(Details).....	
Total Operating Revenues		.....

OPERATING EXPENSES.

Pumping	(Details).....	
Distribution	(Details).....	
Commercial	(Details).....	
General	(Details).....	
Undistributed	(Details).....	
Total of above items		.....
Depreciation	(Details).....	
Contingencies (Extraordinary)	(Details).....	
Taxes	(Details).....	
Total Operating Expenses		.....
Net Operating Revenue or Deficit		.....
Non-operating Revenues		.....
Gross Income or Deficit		.....

DEDUCTIONS FROM GROSS INCOME.

Interest on Funded Debt	(Details).....	
Interest on Real Estate Mortgages	(Details).....	
Interest on Floating Debt	(Details).....	
Contractual Sinking Fund Requirements	(Details).....	
Amortization Reserve Requirements	(Details).....	
Miscellaneous Deductions	(Details).....	
Total		.....
Net Income or deficit		.....

DISPOSITION OF NET INCOME.

Preferred Stock Dividends	(Details).....	
Common Stock Dividends	(Details).....	
Appropriations to Municipal Funds (Municipal Plants Only)	(Details).....	
Other Payments from Net Income	(Details).....	
Total		.....
Surplus or Deficit for Year		.....
Surplus or Deficit at Beginning of Year		.....
Adjustments During Year (Profit and Loss Account)		.....
Surplus or Deficit at Close of Year (as per Balance Sheet)		.....

DETAILED ACCOUNTS WITH TEXT

OPERATING REVENUES.

Earnings from Commercial Sales.

Credit this account with all revenue from water sales to commercial consumers, both where the revenue is dependent upon the quantity of water taken as recorded by meter and where such water is sold at flat rates and independent of the quantity taken. Commercial consumers, as referred to in this account, embrace residences, offices, apartment houses, retail commercial establishments, etc., where water is not used primarily for power or industrial purposes. Where, however, some manufacturing or industrial processes are performed in any residence, store or other point of commercial consumption, but such process being merely incidental to the broader use of the premises as a commercial consumer, the total consumption at such premises shall be credited to this account. When water is sold both by meter and flat rates, the earnings from each such subdivision shall be credited to subdivisions of this account and reported separately to the Railroad Commission as follows:

a. Commercial Earnings--Flat Rate.

b. Commercial Earnings—Metered.

Water sold to the municipality for use in public buildings and not included in the contract for hydrant rentals and other municipal uses, will be considered as *Commercial Earnings.*

Where it is the custom of the utility to charge a minimum amount when the consumption during the month is less than the prescribed amount, the total amount of such minimum charge shall be credited to this account or to its appropriate sub-account. Where it is the custom of the utility to grant a discount from the gross bill or to add a penalty to the bill when payment is not made on or before a prescribed date, such discounts or penalties shall be charged or credited to this account. Utilities desiring to do so may open sub-accounts to show the *Minimum Bill* and *Discount* or *Penalty* items.

Earnings from Industrial Sales.

Credit this account with all earnings from the sale of water for power and industrial purposes to manufacturing and industrial establishments. Where water is sold at a different rate for any particular kind of industrial use, the earnings from such separate sources shall be credited to appropriate subdivisions of this account and reported separately to the Railroad Commission. Where water is sold both by meter and flat rates, the earnings from each such division shall be credited to subdivisions of this account and reported separately to the Railroad Commission as follows:

a. Earnings from Industrial Sales—Flat Rate.

b. Earnings from Industrial Sales—Metered.

Where it is the custom of the utility to charge a minimum amount in cases where the consumption during the month is less than a prescribed amount, the total amount of such minimum charge shall be credited to this account or to its appropriate sub-account. Where it is the custom of the utility to grant a discount from the gross bill or to add a penalty to the bill where payment is not made on or before a prescribed date, such discount or penalty shall be charged or credited to this account. Utilities desiring to do so may open sub-accounts to show the *Minimum Bill* and *Discount* or *Penalty* items.

Earnings from Municipal Hydrant Rentals.

Credit to this account all revenues received from the municipality for hydrant service. Where the hydrant rental paid by the municipality includes the use of water for street sprinkling and flushing purposes, and such water not being separately metered, the total revenue collected under such contract for hydrant rental will be credited to this account.

Earnings from Sales for Street Sprinkling.

Credit this account with all earnings from sales of water for street sprinkling, both to individuals and contractors engaged in sprinkling streets, parks and thoroughfares, and also with sales to the municipality, where such sprinkling is performed by the city.

Earnings from Sales to Municipal Departments.

Credit this account with all earnings from the sale of water to municipal departments other than for street sprinkling, if such is performed by the municipality. This includes earnings from the sale of water for sewer and street flushing, street construction, filling fire cisterns and basins, etc., by the municipality. Where a special contract is entered into between the municipality and the utility for water service at public buildings, as schools, police and fire stations, city hall, etc., revenue collected under such contract will be credited to this account. A record should be kept also of the revenue received from each separate municipal department.

Miscellaneous Earnings from Operation.

Credit to this account all earnings received from operating transactions not properly includible in the preceding accounts.

NON-OPERATING REVENUES.

Profit on Merchandise Sales.

Credit to this account the receipts derived from the sale of water appliances and plumbing fixtures used in the consumption and utilization of water. Profit, as used in this account, is defined as being the excess of the sales price over the cash cost, including the invoice cost, cost of handling, storage, etc., if such merchandise is passed through the stores department. Charge this account with all expenses for labor and material in connection with the sale of such appliances or merchandise. The net amount only, or the profit on merchandise sales, is to be carried to the *Income Account.* The credits and charges to this account shall be made in such a manner as to admit of a detailed analysis when called for by the Railroad Commission.

NOTE:—Receipts from the sale of superseded apparatus, junk or salvage, are not to be credited to this account but to the *Depreciation Reserve.*

NOTE:—This account is included in the account *Miscellaneous Non-operating Revenues* in class C.

Profit on Piping and Connections.

Credit this account with all earnings derived from piping and connection work performed by the utility. This includes earnings from services performed on the consumers' premises, such as piping the consumers' premises, connecting and disconnecting house piping and water fixtures, the re-location of piping or apparatus, and other plumbing and fixture work. If prospective consumers are charged for services performed by the water utility in connecting the house piping and plumbing with the service connection, or for laying such service piping, such earnings shall be credited to this account. Where the cost of laying the service connection is charged to the property owner, such work shall not be included in tangible capital. Charge to this account all expenses for labor and materials in connection with such operation, the net amount only, or the profit from such piping and connection work, being carried to the *Income Ac-*

count. The credits and charges to this account will be made in such a manner as to admit of a detailed analysis when called for by the Railroad Commission.

NOTE:—This account is included in the account *Miscellaneous Non-operating Revenues* in class C.

Rents from Land, Buildings and Apparatus.

Credit to this account as it accrues all revenue from the rental of land, buildings and water apparatus and appliances. Where the contract of rental includes the setting and connection of such apparatus and also its maintenance by the utility, the total earnings from such rental shall be credited to this account.

Charge to this account all expenses incurred in connection with the collection of such rents, commissions and fees therefor, cost of procuring tenants, drawing contracts and leases, advertising for tenants, expenses of ouster proceedings, and taxes, unless the taxes are to be paid by the tenant. Any expenses accruing while such property is idle, also repairs upon such property, will be charged to this account. Only the net profit from the above transactions will be carried to the *Income Account.*

The credits and charges to this account are to be made in such a manner as to admit of a detailed analysis being made when called for by the Railroad Commission.

NOTE:—This account is included in the account *Miscellaneous Non-operating Revenues* in class C.

Interest on Deposits.

Credit to this account all interest as it accrues on deposits of the water utility funds with banks, trust companies or individuals. Interest on security investments will not be credited to this account but to the account *Interest and Dividends from Investments.* Interest on moneys belonging to any of the reserves of the water utility will be credited to such reserves.

NOTE:—This account is included in the account *Miscellaneous Non-operating Revenues* in class C.

Interest and Dividends from Investments.

Credit to this account all interest as it accrues upon interest-bearing securities which are liabilities, either actual or contingent, of solvent companies, cities or individuals, held as investments by the water utility.

Credit to this account the cash value, as on the date when they become collectible, of dividends upon the stocks, preferred and common, of corporations held as investments by the water utility.

A description of the securities whose yield is credited to this account will be called for in the annual report to the Railroad Commission.

NOTE:—This account is included in the account *Miscellaneous Non-operating Revenues* in class C.

Appropriations from Municipal Funds (for Municipal Plants Only).

Credit to this account all appropriations made by the municipality to the funds of the accounting utility for operating purposes. This account applies only to municipally owned water utilities.

NOTE:—This account is included in the account *Miscellaneous Non-Operating Revenues* in class C.

Miscellaneous Non-Operating Revenues.

Credit to this account all revenues from non-operating sources not includible in any of the preceding accounts.

Utilities are at liberty to open sub-accounts for the purpose of showing the revenues from any particular sources.

NOTE:—This account is included in the account *Miscellaneous Non-operating Revenues* in class C.

OPERATING EXPENSE ACCOUNTS.

I. PUMPING.
II. DISTRIBUTION.
III. COMMERCIAL.
IV. GENERAL.
V. UNDISTRIBUTED.

NOTE:—In case any water utility finds it impossible or impracticable to keep its accounts with the detail herein prescribed, it should petition the Railroad Commission for authority to consolidate any two or more accounts, accompanying its petition with such facts which in its judgment make the keeping of the detailed accounts impracticable.

Operating Expenses are intended to include all items of expense necessarily incurred in being prepared to serve or in serving the public as a water utility. This includes the expense of maintaining intact the organization of the utility, the pumping, distribution and sale of water and all processes necessarily incident thereto, together with the collection of the revenues from such operations. In order that the *Operating Expenses* shall clearly reflect only the cost of rendering such public service, all expenses incident to the operation of any other utility service performed or of any transactions of a commercial nature shall be excluded therefrom.

Operating Expenses in the broadest significance of the term are divisible into two classes, viz., *Operation* and *Maintenance.*

Operation should be understood to mean the "use" of the property and includes labor, materials and supplies and expenses, but excludes all *Maintenance* items.

Maintenance should be understood to mean "upkeep," and should cover all expenditures for current or ordinary repairs, renewals or replacements of property resulting through wear and tear, or through those casualties which are incidental to the nature of the operation and which expenditures are necessary in order to keep up the productive capacity of the plant to its original or equivalent state of efficiency. When, however, a complete replacement of any building or structure, facility or unit of equipment is made necessary regardless of such current expenditures, the uncurrent or extraordinary repairs, renewals or replacements made necessary will be charged to the *Depreciation Reserve* accumulated for that purpose.

The items includible in the above subdivisions, except where some other meaning is clearly apparent from the language used in explaining the account, shall be understood to have the following meaning:

The Cost of Labor shall be understood to cover not only wages paid for manual labor, but salaries and fees paid to persons engaged in clerical, engineering or supervisory occupations.

Materials and Supplies shall be understood to cover the substances or matter consumed in furnishing the water service as required or authorized by law and embraces not only finished and unfinished products, but all expenses incurred in connection with their preparation for use and specifically chargeable against such products and also includes a portion of the stores expenses, if such materials and supplies pass through the stores department.

Hand Tools because of their liability to loss and theft and their rapid consumption in use are to be considered as operating supplies in the year in which they were purchased and charged to the account for the benefit of which they were purchased.

Expenses should be understood to mean all expenditures made or incurred which are chargeable to the accounts referred to and which are not *Labor* or *Materials and Supplies.*

I. PUMPING.

A. Steam Power Pumping.

Superintendence.

Charge to this account the total cost of superintendence of the steam power pumping plant. This account includes the salaries of superintendent of pumping plant, foreman, draftsmen, chemists and all clerical help upon records and accounts pertaining to steam power pumping, whether such services are performed at the general office or at the plant. Charge also with the proportion of the salaries of engineering staff assignable to the steam power pumping plant.

NOTE:—If water is also pumped by hydraulic, gas or electric power at the same station, the total cost of superintendence will be apportioned over the corresponding *Superintendence* accounts.

NOTE:—This account is included in the account *Operating Labor* in class B and class C.

Pump Labor.

Charge this account with the cost of all labor engaged in operating steam power pumping equipment. This includes such labor as that of chief engineer and assistants, engineers, oilers, wipers and all other employes whose duties concern the operation of steam power pumps. Exclude all maintenance labor.

NOTE:—If water is also pumped at the station by other than steam power, pump labor jointly incurred will be apportioned over the corresponding labor accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Operating Labor* in class B class C.

Purification Labor.

Charge this account with the cost of all labor engaged in the purification of water. This includes the salaries and wages of all employes engaged in operating purification equipment, cleaning basins, removing ice, etc., and all processes of water purification brought about by plain sedimentation, sendimentation with coagulation, treatment for softening, removal of iron, algae, etc., purification by slow and rapid sand filtration and other means. Exclude maintenance labor.

NOTE:—If water is also pumped by other than steam power, labor charges jointly incurred will be apportioned accordingly over the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Operating Labor* in class B and class C.

Miscellaneous Labor.

Charge this account with the salaries and wages of all employes in and about the steam power pumping plant engaged in operating such plant, including watchmen, labor cleaning buildings and yards, janitors, messengers and general labor not chargeable to any of the foregoing steam power pumping operating labor accounts. Exclude maintenance labor.

NOTE:—If water is also pumped by other than steam power, labor charges jointly incurred will be apportioned accordingly over the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Operating Labor* in class B and class C.

Steam.

The total expense of generating steam is to be determined through a group of accounts referred to as the *Steam Generation Apportionment Account.* Where a utility is furnishing but one public service from its boiler plant, the details of the steam expense will appear in the *Steam Generation Apportionment Account,* and the total expense as shown therein will be carried to this account in the *Pumping* group of accounts and so shown in the annual report to the Railroad Commission. Where, however, two or more utilities or services are making a demand upon the same boiler equipment, the total steam expense will be apportioned over the departments so using the steam equipment, and the apportioned share of the steam expense incurred for the benefit of steam power pumping will be carried to this account. If steam is used at the pumping station for other purposes than the pumping of water, the expense for steam will be further apportioned, charging the appropriate expense accounts.

Steam Purchased.

Charge to this account the cost of all steam purchased for pumping purposes in the pumping plant. It is desired that the account shall be so kept as to indicate the name of the company or individual from whom the steam was purchased, the amount of steam purchased and the terms under which it was so purchased.

Lubricants.

Charge to this account the cost of all lubricants for steam power pumping equipment and machinery connected therewith in the steam power pumping plant. This includes cylinder oil, machine oil, graphite and other lubricants but does not include wagon grease or oil for lanterns.

NOTE:—This account is included in the account *Pumping Station Supplies and Expenses* in class B and class C.

Purification Supplies and Expenses.

Charge this account with the cost of all supplies consumed and expenses incurred in the purification of water pumped by steam power, including the cost of chemicals, coagulants and other supplies used in the process of water purification, softening, removal of iron, algae, etc., by the various purification methods. Exclude all maintenance supplies.

NOTE:—If water is also pumped at the plant by other than steam power, the cost of purification supplies and expenses will be apportioned over the corresponding accounts in the different groups of *Pumping* accounts.

NOTE:—This account is included in the account *Pumping Station Supplies and Expenses* in class B and class C.

Miscellaneous Pumping Station Supplies and Expenses.

Charge this account with all operating supplies and expenses incurred in the pumping of water by steam power, not chargeable to

any of the preceding accounts. This includes such items as waste, packing, wipers, hand tools, gas and electricity for lighting, heating and cleaning pumping station, laboratory apparatus and supplies, ice, water for general use and fire protection, and all items of similar nature. Charge this account also with stationery, telephones, etc., if it is desired to distribute such expenses.

NOTE:—Where water is also pumped by other than steam power, the total cost of *Miscellaneous Pumping Station Supplies and Expenses* should be apportioned over the corresponding accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Pumping Station Supplies and Expenses* in class B and class C.

Maintenance of Steam Power Pumping Equipment.

Charge this account with all expenses for labor and material used in repairing steam power pumping equipment. This includes repairs both to steam pumps where the steam and water cylinders are placed in the same machine, and where the power pump is distinct from the steam prime mover, either reciprocating engines or turbines. Do not charge this account with repairs to power transmission equipment. Exclude operating labor.

NOTE:—Utilities using power pumps operated by steam prime movers which are distinct from the pumps, may subdivide this account as follows:

a. Maintenance of Pumps.

b. Maintenance of Steam Prime Movers.

NOTE:—This account is included in the account *Maintenance of Pumping Station Equipment* in class B.

NOTE:—This account is included in the account *Maintenance of Steam Power Pumping* in class C.

Maintenance of Pumping Station Auxiliary Equipment.

Charge this account with all expenses for labor and material incurred in making repairs to the steam power pumping station auxiliary equipment. This includes repairs to condensers, vacuum pumps, oiling systems, power transmission equipment such as shafting, belting, rope and cable drives, clutches, pulleys and idler wheels, and auxiliary motors, hoists, cranes, blacksmiths' and machinists' tools, and all other accessory equipment other than hand tools, the cost of which is to be included in *Operating Expenses*. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than steam power, the cost of maintaining pumping station auxiliary equipment used for the joint benefit of the different methods of pumping will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Pumping Station Equipment* in class B.

NOTE:—This account is included in the account *Maintenance of Steam Power Pumping* in class C.

Maintenance of Surface Source of Supply.

Charge this account with all expenses for labor and material incurred in making repairs to the surface source of water supply. This includes repairs to river and lake sources, impounding reservoirs, artificial lakes and ponds, etc., together with repairs to impounding embankments, channels, waste-weirs, gates, valves, gate structures, and repairs to works for utilizing the flow from springs. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than steam power, the cost of maintaining the surface source of supply used for the joint benefit of the different methods of pumping will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Source of Supply* in class B.

NOTE:—This account is included in the account *Maintenance of Steam Power Pumping* in class C.

Maintenance of Ground Source of Supply.

Charge this account with all expenses for labor and material incurred in making repairs to the ground source of water supply. This includes repairs to large open wells, shallow tubular wells, deep artesian wells, etc., and includes the removal of sand or corroded material, and repairs to well casing, repairs to filter galleries, etc. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than steam power, the cost of maintaining the ground source of supply used for the joint benefit of the different methods of pumping will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Source of Supply* in class B.

NOTE:—This account is included in the account *Maintenance of Steam Power Pumping* in class C.

Maintenance of Collecting Aqueducts, Intakes and Supply Mains.

Charge this account with all expenses for labor and material incurred in making repairs to the collecting aqueducts, intakes and supply mains between the source of supply and the pumping equipment at the station. This includes the periodical scraping to remove organic growth and incrustation, repairs to masonry of aqueducts and channels, seeking and repairing leaks, repairing pipes and removing and replacing worn sections and fittings, calking, protecting exposed parts of undermined supply mains, changing the position of or replacing such mains with the necessary bracing and digging in connection therewith; repaving, and repairs to valves, hatch boxes, manholes, etc.; repairs to regulating valves, screens and wet wells; repairs and renewals of grating, fish screens, and repairs to submerged and exposed cribs, intake towers and other structures, sluice-gates, etc. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than steam power, the cost of maintaining collecting aqueducts, intakes and supply mains which convey water for the different methods of pumping will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Steam Power Pumping* in class C.

Maintenance of Purification Equipment.

Charge this account with all expenses for labor and material incurred in making repairs to the purification equipment. This includes repairs to settling basins, renewing sand, washing sand, and repairs to all equipment used in the purification of water by plain sedimentation, sedimentation with coagulation, treatment for softening and removal of iron, algae, etc., purification by slow and rapid sand filtration, mechanical filters, etc. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than steam power, the cost of maintaining purification equipment used in purifying all water pumped will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Purification System* in class B.

NOTE:—This account is included in the account *Maintenance of Steam Power Pumping* in class C.

Maintenance of Purification Buildings, Fixtures and Grounds.

Charge this account with all expenses for labor and material incurred in repairing buildings, fixtures and grounds, including permanent apparatus foundations used exclusively for the purification of water. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than steam power, the total cost of maintaining purification buildings, fixtures and grounds used in the purification of all water pumped will be apportioned accordingly over the appropriate *Maintenance* accounts of the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Purification System* in class B.

NOTE:—This account is included in the account *Maintenance of Steam Power Pumping* in class C.

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Maintenance of Pumping Station Buildings, Fixtures and Grounds.

Charge this account with all expenses for labor and material incurred in repairing buildings, fixtures and grounds, including permanent apparatus foundation used exclusively for the pumping of water by steam power. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than steam power and the equipment for such other methods of pumping is housed in the same buildings and structures, the total cost of maintaining such jointly used buildings, fixtures and grounds will be apportioned over the appropriate *Maintenance* accounts of the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Steam Power Pumping* in class C.

B. Hydraulic Power Pumping.

Superintendence.

Charge to this account the total cost of superintendence of the hydraulic power pumping plant. This account includes the salaries of the superintendent of pumping plant, foremen, draftsmen, chemists and all clerical help upon records and accounts pertaining to hydraulic power pumping, whether such services are performed at the general office or at the plant. Charge also with the proportion of salaries of engineering staff assignable to the hydraulic power pumping plant.

NOTE:—If water is also pumped by other than hydraulic power at the same station, the total cost of superintendence will be apportioned over the corresponding *Superintendence* accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Operating Labor* in class B and class C.

Hydraulic Labor.

Charge this account with the salaries and wages of all employes operating the hydraulic works, including hydraulic foremen, gatemen, wheelmen, canal men, patrollers of reservoirs, dams and channels and all other employes whose duties concern the operation of hydraulic power equipment. Exclude maintenance labor.

NOTE:—This account is included in the account *Operating Labor* in class B and class C.

Pump Labor.

Charge this account with the cost of all labor engaged in operating the hydraulic power pumping equipment. This includes such labor as that of foremen and assistants, oilers, wipers and all other employes whose duties concern the operation of such hydraulic power pumps. Exclude all maintenance labor.

NOTE:—If water is also pumped at the station by other than hydraulic power, pump labor jointly incurred will be apportioned over the corresponding accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Operating Labor* in class B and class C.

Purification Labor.

Charge this account with the cost of all labor engaged in the purification of water. This includes the salaries and wages of all em-

ployes engaged in operating purification equipment, cleaning basins, removing ice, scraping sand, etc., and all processes of water purification brought about by plain sendimentation, sedimentation with coagulation, treatment for softening, removing iron, algae, etc., purification by slow and rapid sand filtration and other means. Exclude maintenance labor.

NOTE:—If water is also pumped at the station by other than hydraulic power, labor charges jointly incurred in the purification of water will be apportioned accordingly over the appropriate accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Operating Labor* in class B and class C.

Miscellaneous Labor.

Charge this account with the salaries and wages of all employes in and about the hydraulic power pumping plant engaged in operating such plant, including watchmen, labor cleaning buildings and yards, janitors, messengers and general labor not chargeable to any of the foregoing hydraulic power pumping operating labor accounts. Exclude maintenance labor.

NOTE:—If water is also pumped by other than hydraulic power, labor charges jointly incurred will be apportioned accordingly over the appropriate classes of *Pumping* accounts.

NOTE:—This account is included in the account *Operating Labor* in class B and class C.

Hydraulic Power Purchased.

Charge to this account the cost of all water purchased for the purpose of operating the hydraulic power pumping equipment. It is desired that this account shall be so kept as to indicate the name of the company or individual from whom such water was purchased, the amount of water power purchased and the terms under which it was purchased.

Lubricants.

Charge to this account the cost of all lubricants for hydraulic power pumping equipment and all machinery connected therewith in the hydraulic power pumping plant. This includes machine oil, pump oil, graphite and other lubricants, but does not include wagon grease or oil for lanterns.

NOTE:—If water is also pumped at the plant by other than hydraulic power, the total cost of lubricants will be apportioned over the corresponding accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Pumping Station Supplies and Expenses* in class B and class C.

Purification Supplies and Expenses.

Charge this account with the cost of all supplies consumed and expenses incurred in the purification of water pumped by hydraulic

power, including the cost of chemicals, coagulants and other supplies used in the process of water purification, softening, removal of iron, algae, etc., by the various purification methods. Exclude all maintenance supplies and expenses.

NOTE:—If water is also pumped at the plant by other than hydraulic power, the cost of purification supplies and expenses will be apportioned over the corresponding accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Pumping Station Supplies and Expenses* in class B and class C.

Miscellaneous Pumping Station Supplies and Expenses.

Charge this account with all operating supplies and expenses incurred in the pumping of water by hydraulic power not chargeable to any of the preceding accounts. This includes such items as waste packing, wipers, hand tools, gas and electricity for lighting, heating and cleaning pumping station, laboratory apparatus and supplies, ice, water for general use and fire protection, and all other items of similar nature. Charge this account also with stationery, telephones, etc., if it is desired to distribute such expenses.

NOTE:—Where water is also pumped at the station by other than hydraulic power, the total cost of miscellaneous pumping station supplies and expenses will be apportioned over the corresponding accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Pumping Station Supplies and Expenses* in class B and class C.

Maintenance of Dams, Canals and Flumes.

Charge to this account all expenses for labor and materials incurred in repairing hydraulic structures. Such structures include dams, embankments, etc., for impounding water, and all appurtenant gates, valves, weirs, waste-ways, canals, conduits, and other channels (including riprap, lining walls, etc.), pipe lines, flumes, aqueducts and supporting trestles, forebays and appurtenant sieves and grids, wasteways, etc., all viaducts, bridges, footbridges, etc., over and accessory to or necessitated by such canals, aqueducts and flumes, and also the waste-ways conducting the water from the outlet of the draft tube to the point of final discharge. Exclude operating labor.

NOTE:—This account is included in the account *Maintenance of Hydraulic Power Works* in class B.

NOTE:—This account is included in the account *Maintenance of Hydraulic Power Pumping* in class C.

Maintenance of Turbines and Water Wheels.

Charge to this account all expenses for labor and supplies incurred in repairing the hydraulic motive power, including head gates, pen-stocks, wheel gates, wheel governors, valves, turbines, water wheels, draft tubes, and connections. The maintenance of power transmission apparatus, as shafts, belts, etc., will not be charged to this account. Exclude operating labor.

NOTE:—This account is included in the account *Maintenance of Hydraulic Power Works* in class B.

NOTE:—This account is included in the account *Maintenance of Hydraulic Power Pumping* in class C.

Maintenance of Hydraulic Power Pumping Equipment.

Charge this account with all expenses for labor and material incurred in repairing hydraulic power pumps and hydraulic power pumping equipment. Do not charge this account with repairs to hydraulic power transmission equipment. Exclude operating labor.

NOTE:—This account is included in the account *Maintenance of Pumping Station Equipment* in class B.

NOTE:—This account is included in the account *Maintenance of Hydraulic Power Pumping* in class C

Maintenance of Pumping Station Auxiliary Equipment.

Charge this account with all expenses for labor and material incurred in making repairs to the hydraulic power pumping station auxiliary equipment. This includes repairs to oiling systems, power transmission equipment such as shafting, belting, rope and cable drives, clutches, pulleys, idler wheels, and auxiliary motors, hoists, cranes, blacksmiths' and machinists' tools, and all other accessory equipment other than hand tools, the cost of which is to be included in operating expenses. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than hydraulic power, the cost of maintaining pumping station auxiliary equipment used for the joint benefit of the different methods of pumping will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Pumping Station Equipment* in class B.

NOTE:—This account is included in the account *Maintenance of Hydraulic Power Pumping* in class C.

Maintenance of Surface Source of Supply.

Charge this account with all expenses for labor and materials incurred in making repairs to the surface source of water supply. This includes repairs to river and lake sources, impounding reservoirs, artificial lakes and ponds, etc., together with repairs to impounding embankments, channels, waste-weirs, gates, valves, gate structures, and repairs to works for utilizing the flow from springs. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than hydraulic power, the cost of maintaining the surface source of supply used for the joint benefit of the different methods of pumping will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Source of Supply* in class B.

NOTE:—This account is included in the account *Maintenance of Hydraulic Power Pumping* in class C.

Maintenance of Ground Source of Supply.

Charge this account with all expenses for labor and material incurred in making repairs to the ground source of water supply. This includes repairs to large open wells, shallow tubular wells, deep artesian wells, etc., and includes the removal of sand or corroded material and repairs to well casings, repairs to filter galleries, etc. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than hydraulic power, the cost of maintaining the ground source of water supply used for the joint benefit of the different methods of pumping will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Source of Supply* in class B.

NOTE:—This account is included in the account *Maintenance of Hydraulic Power Pumping* in class C.

Maintenance of Collecting Aqueducts, Intakes and Supply Mains.

Charge this account with all expenses for labor and material incurred in making repairs to collecting aqueducts, intakes and supply mains between the source of supply and the hydraulic power pumping equipment at the station. This includes the periodical scraping to remove organic growth and incrustation, repairs to masonry of aqueducts and channels, seeking and repairing leaks, repairing pipes and removing and replacing worn sections and fittings, calking, protecting exposed parts of undermined supply mains, changing the position of or replacing such mains with the necessary bracing and digging in connection therewith; repaving, and repairs to valves, hatch boxes, manholes, etc.; repairs to regulating valves, screens and wet wells; repairs and renewals of gratings, fish screens and repairs to submerged and exposed cribs, intake towers, and other structures, sluice-gates, etc. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than hydraulic power, the cost of maintaining collecting aqueducts, intakes and supply mains which convey water for the different methods of pumping will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Hydraulic Power Pumping* in class C.

Maintenance of Purification Equipment.

Charge this account with all expenses for labor and material incurred in making repairs to the purification equipment. This includes repairs to settling basins, renewing sand, washing sand, and repairs to all equipment used in purification of water by plain sedimentation, sedimentation with coagulation, treatment for softening and removal of iron, algae, etc., purification by slow and rapid sand filtration, mechanical filters, etc. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than hydraulic power, the cost of maintaining purification equipment used in the purifying of all water pumped will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Purification System* in class B.

NOTE:—This account is included in the account *Maintenance of Hydraulic Power Pumping* in class C.

Maintenance of Purification Buildings, Fixtures and Grounds.

Charge this account with all expenses for labor and material incurred in repairing buildings, fixtures and grounds, including permanent apparatus foundations used exclusively for the purification of water. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than hydraulic power, the total cost of maintaining purification buildings, fixtures and grounds used in the purification of all water pumped, will be apportioned accordingly over the appropriate *Maintenance* accounts of the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Purification System* in class B.

NOTE:—This account is included in the account *Maintenance of Hydraulic Power Pumping* in class C.

Maintenance of Pumping Station Buildings, Fixtures and Grounds.

Charge this account with all expenses for labor and material incurred in repairing buildings, fixtures and grounds, including permanent apparatus foundations, used exclusively for the pumping of water by hydraulic power. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than hydraulic power and the equipment for such other method of pumping is housed in the same buildings and structures, the total cost of maintaining such jointly used buildings, fixtures and grounds will be apportioned over the appropriate *Maintenance* accounts of the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Hydraulic Power Pumping* in class C.

C. Electric Power Pumping.

Superintendence.

Charge to this account the total cost of superintendence of the electric power pumping station. This includes the salaries of the superintendent of the pumping station, foremen, draftsmen, chemists and all clerical help upon records and accounts pertaining to electric power pumping whether such services are performed at the general office or at the station. Charge also with the proportion of salaries of the engineering staff assignable to the electric power pumping station.

NOTE:—If water is also pumped at the station by other than electric power, the total cost of superintendence will be apportioned over the corresponding accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Operating Labor* in class B. and class C.

Pump Labor.

Charge this account with the cost of all labor engaged in operating electric power pumping equipment. This includes such labor as that of pump foremen and assistants, oilers, wipers, motor attendants and other electrical labor and all other employes whose duties concern the operation of the electric power pumps. Exclude all maintenance labor.

NOTE:—If water is also pumped at the station by other than electric power, pump labor jointly incurred will be apportioned over the corresponding accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Operating Labor* in class B. and class C.

Purification Labor.

Charge this account with the cost of all labor engaged in the purification of water. This includes the salaries and wages of all employes engaged in operating purification equipment, cleaning basins, removing ice, etc., and all processes of water purification brought about by plain sedimentation, sedimentation with coagulation, treatment for softening, removal of iron, algae, etc., purification by slow and rapid sand filtration and other means. Exclude maintenance labor.

NOTE:—If water is also pumped at the plant by other than electric power, labor charges jointly incurred in purifying all water will be apportioned accordingly over the appropriate accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Operating Labor* in class B and class C.

Miscellaneous Labor.

Charge this account with the salaries and wages of all employes in and about the electric power pumping plant engaged in operating such plant, including watchmen, labor cleaning buildings and yards, janitors, messengers and general labor not chargeable to any of the foregoing electric power pumping operating labor accounts. Exclude maintenance labor.

NOTE:—If water is also pumped by other than electric power, labor charges jointly incurred will be apportioned accordingly over the appropriate classes of *Pumping* accounts.

NOTE:—This account is included in the account *Operating Labor* in class B and class C.

Electric Current Purchased.

Charge this account with the cost of all electric current purchased for the operation of electric power pumps. It is desired that the account shall be so kept as to indicate the name of the company or individual from whom such electric energy was purchased, the amount purchased and terms under which it was purchased.

Lubricants.

Charge to this account the cost of all lubricants for electric power pumping equipment and for all machinery connected therewith in the electric power pumping station. This includes pump oil, machine oil, motor oil, graphite and other lubricants, but does not include wagon grease or oil for lanterns.

NOTE:—If water is also pumped at the station by other than electric power, the total cost of lubricants used in the station will be apportioned over the corresponding accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Pumping Station Supplies and Expenses* in class B and class C.

Purification Supplies and Expenses.

Charge this account with the cost of all supplies consumed and expenses incurred in the purification of water pumped by electric

power, including the cost of chemicals, coagulants and other supplies used in the processes of water purification, softening, removal of iron, algae, etc., by the various purification methods. Exclude all maintenance supplies.

NOTE:—If water is also pumped at the station by other than electric power, the cost of purification supplies and expenses will be apportioned over the corresponding accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Pumping Station Supplies and Expenses* in class B and class C.

Miscellaneous Pumping Station Supplies and Expenses.

Charge this account with all operating supplies and expenses incurred in pumping water by electric power not chargeable to any of the preceding accounts. This includes such items as waste, packing, wipers, hand tools, gas and electricity for lighting, heating and cleaning pumping station, laboratory apparatus and supplies, water for general use and fire protection and all items of a similar nature. Charge this account also with stationery, telephones, etc., if it is desired to distribute such expenses.

NOTE:—Where water is also pumped at the station by other than electric power, the total cost of miscellaneous pumping station supplies and expenses should be apportioned over the corresponding accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Pumping Station Supplies and Expenses* in class B and class C.

Maintenance of Electric Power Pumping Equipment.

Charge this account with all expenses for labor and material incurred in repairing electric power pumps and pumping equipment. Do not charge this account with repairs to power transmission equipment. Exclude operating labor.

NOTE:—Utilities using power pumps operated by electric prime movers which are distinct from the pumps may subdivide this account as follows:

a. Maintenance of Pumps.

b. Maintenance of Electric Prime Movers.

NOTE:—This account is included in the account *Maintenance of Pumping Station Equipment* in class B.

NOTE:—This account is included in the account *Maintenance of Electric Power Pumping* in class C.

Maintenance of Pumping Station Auxiliary Equipment.

Charge this account with all expenses for labor and material incurred in making repairs to the electric power pumping station auxiliary equipment. This includes repairs to oiling systems, power transmission equipment such as shafting, belting, rope and cable drives, clutches, pulleys and idler wheels, and auxiliary motors, hoists, cranes, blacksmiths' and machinists' tools, switchboards and other auxiliary electric equipment, and all other accessory equipment other than hand tools, the cost of which is to be included in operating expenses. Do not charge this account with repairs to electric prime motive power. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than electric power, the cost of maintaining pumping station auxiliary equipment used for the joint benefit of the different methods of pumping will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Pumping Station Equipment* in class B.

NOTE:—This account is included in the account *Maintenance of Electric Power Pumping* in class C.

Maintenance of Surface Source of Supply.

Charge this account with all expenses for labor and material incurred in making repairs to the surface source of water supply. This includes repairs to river and lake sources, impounding reservoirs, artificial lakes and ponds, etc., together with repairs to impounding embankments, channels, waste-weirs, gates, valves, gate structures, and repairs to works for utilizing the flow from springs. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than electric power, the cost of maintaining the surface source of supply used for the joint benefit of the different methods of pumping will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Source of Supply* in class B.

NOTE:—This account is included in the account *Maintenance of Electric Power Pumping* in class C.

Maintenance of Ground Source of Supply.

Charge this account with all expenses for labor and material incurred in making repairs to the ground source of supply. This includes repairs to large open wells, shallow tubular wells, deep artesian wells, etc., and includes the removal of sand or corroded material and repairs to well casing, repairs to filter galleries, etc. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than electric power, the cost of maintaining the ground source of supply used for the joint benefit of the different methods of pumping will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Source of Supply* in class B.

NOTE:—This account is included in the account *Maintenance of Electric Power Pumping* in class C.

Maintenance of Collecting Aqueducts, Intakes and Supply Mains.

Charge this account with all expenses for labor and material incurred in making repairs to the collecting aqueducts, intakes and supply mains between the source of supply and the electric pumping equipment at the station. This includes the periodical scraping to remove organic growth and incrustation, repairs to masonry of aqueducts and channels, seeking, and repairing leaks, repairing pipes and removing and replacing worn sections and fittings, calking, protecting exposed parts of undermined supply mains, changing the position of or replacing such mains with the necessary bracing and digging in connection therewith; repaving, and repairs to valves, hatch boxes, manholes, etc.; repairs to regulating valves, screens and wet wells; repairs and renewals of gratings, fish screens, and repairs to submerged and exposed cribs, intake towers and other structures, sluice-gates, etc. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than electric power, the cost of maintaining collecting aqeducts, intakes and supply mains which convey water for the different methods of pumping will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Electric Power Pumping* in class C.

Maintenance of Purification Equipment.

Charge this account with all expenses for labor and material incurred in making repairs to the purification equipment at the electric power pumping station. This includes repairs to settling basins, washing sand, renewing sand, and repairs to all equipment used in the purification of water by plain sedimentation, sedimentation with coagulation, treatment for softening, and removal of iron, algae,

etc., purification by slow and rapid sand filtration, etc. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than electric power, the cost of maintaining purification equipment used in purifying all water pumped will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Purification System* in class B.

NOTE:—This account is included in the account *Maintenance of Electric Power Pumping* in class C.

Maintenance of Purification Buildings, Fixtures and Grounds.

Charge this account with all expenses for labor and material incurred in repairing buildings, fixtures and grounds, including permanent apparatus foundations, used exclusively for the purification of water. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than electric power, the total cost of maintaining purification buildings, fixtures and grounds used in the purification of all water pumped will be apportioned accordingly over the appropriate *Maintenance* accounts of the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Purification System* in class B.

NOTE:—This account is included in the account *Maintenance of Electric Power Pumping* in class C.

Maintenance of Pumping Station Buildings, Fixtures and Grounds.

Charge this account with all expenses for labor and material incurred in repairing buildings, fixtures and grounds, including permanent apparatus foundations, used exclusively for the pumping of water by electric power. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than electric power, and the equipment for such other method of pumping is housed in the same buildings and structures, the total cost of maintaining such jointly used buildings, fixtures and grounds will be apportioned over the appropriate *Maintenance* accounts of the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Electric Power Pumping* in class C.

D. Gas Power Pumping.

Superintendence.

Charge to this account the total cost of superintendence of the gas power pumping station. This account includes the salaries and wages of superintendent of the pumping station, foremen, draftsmen, chemists and all clerical help upon records and accounts pertaining to gas power pumping whether such services are performed at the general office or at the station. Charge also with the proportion of the salaries of the engineering staff assignable to the gas power pumping station.

NOTE:—If water is also pumped at the station by other than gas power, the total cost of superintendence will be apportioned over the corresponding accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Operating Labor* in class B and class C.

Pump Labor.

Charge this account with the cost of all labor engaged in operating gas power pumping equipment and gas power prime movers. This includes such labor as that of pump foreman and assistants, chief engineer and assistants, oilers, wipers and all other employes whose duties concern the operation of the gas power pumping equipment. Exclude all maintenance labor.

NOTE:—If water is also pumped at the station by other than gas power, pump labor jointly incurred will be apportioned over the corresponding accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Operating Labor* in class B and class C.

Purification Labor.

Charge this account with the cost of all labor engaged in the purification of water. This includes the salaries and wages of all employes engaged in operating purification equipment, cleaning basins, removing ice, etc., and all processes of water purification brought about by plain sedimentation, sedimentation with coagulation, treatment for softening, removal of iron, algae, etc., purification by slow and rapid sand filtration and other means. Exclude maintenance labor.

NOTE:—If water is also pumped at the station by other than gas power, labor charges jointly incurred in the purification of water will be apportioned accordingly over the corresponding accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Operating Labor* in class B and class C.

Miscellaneous Labor.

Charge this account with the salaries and wages of all employes in and about the gas power pumping plant engaged in operating such plant, including watchmen, labor cleaning buildings and yards, janitors, messengers and general labor not chargeable to any of the foregoing gas power pumping operating labor accounts. Exclude maintenance labor.

NOTE:—If water is also pumped by other than gas power, labor charges jointly incurred will be apportioned accordingly over the appropriate classes of *Pumping* accounts.

NOTE:—This account is included in the account *Operating Labor* in class B and class C.

Power Gas Produced.

The total expense of producing power gas is to be determined through a separate group of accounts referred to as the *Power Gas Production Apportionment* account. Where a company is operating but one utility or service from its producer gas plant the details of the cost of such gas will appear in the *Power Gas Production Apportionment* account and the total of that group will be carried to this account in the *Pumping* group of accounts and so shown in the annual report to the Railroad Commission. Where, however, two or more utilities or services are making a demand for gas upon the same gas producer equipment, the total cost of producing such gas will be apportioned over the departments so using the producer gas equipment and the apportioned share of gas expense incurred for the benefit of the gas power pumping of water will be carried to this account.

Power Gas Purchased.

Charge this account with the cost of all gas purchased for the operation of gas prime movers for the pumping of water by gas power. This account should be so kept as to indicate the name of the company from which such gas was purchased, the amount purchased and the terms under which it was purchased.

Water for Cooling Engines.

Charge this account with the cost of all water used and expenses incurred in connection therewith for cooling gas prime movers.

NOTE:—This account is included in the account *Pumping Station Supplies and Expenses* in class B and class C.

Lubricants.

Charge to this account the cost of all lubricants for gas power pumping equipment and machinery connected therewith in the gas power pumping plant. This includes cylinder oil, machine oil, graphite and other lubricants, but does not include wagon grease or oil for lanterns.

NOTE:—If water is also pumped at the station by other than gas power, the total cost of lubricants used at the station will be apportioned over the corresponding accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Pumping Station Supplies and Expenses* in class B and class C.

Purification Supplies and Expenses.

Charge this account with the cost of all supplies consumed and expenses incurred in the purification of water pumped by gas power, including the cost of chemicals, coagulants and other supplies used in the processes of water purification, softening, removal of iron, algae, etc., by the various purification methods. Exclude all maintenance supplies.

NOTE:—If water is also pumped at the station by other than gas power, the total cost of purification supplies and expenses will be apportioned over the corresponding accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Pumping Station Supplies and Expenses* in class B and class C.

Miscellaneous Pumping Station Supplies and Expenses.

Charge this account with all operating supplies and expenses incurred in the pumping of water by gas power not chargeable to any of the preceding accounts. This includes such items as waste, packing, wipers, hand tools, gas and electricity for lighting, heating and cleaning pumping station, laboratory apparatus and supplies, ice, water for general use and fire protection, and all other items of a similar nature. Charge this account also with stationery, telephones, etc., if it is desired to distribute such expenses.

NOTE:—If water is also pumped at the station by other than gas power, the total cost of miscellaneous pumping station supplies and expenses will be apportioned over the corresponding accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Pumping Station Supplies and Expenses* in class B and class C.

Maintenance of Gas Power Pumping Equipment.

Charge this account with all expenses for labor and materials used in repairing gas power pumps and pumping equipment. Do not charge this account with repairs to power transmission equipment.

NOTE:—Utilities using power pumps operated by gas prime movers which are distinct from the pumps may subdivide this account as follows:

a. Maintenance of Pumps.

b. Maintenance of Gas Prime Movers.

NOTE:—This account is included in the account *Maintenance of Pumping Station Equipment* in class B.

NOTE:—This account is included in the account *Maintenance of Gas Power Pumping* in class C.

Maintenance of Pumping Station Auxiliary Equipment.

Charge this account with all expenses for labor and material incurred in making repairs to the gas power pumping station auxiliary equipment. This includes repairs to oiling systems, power transmission equipment such as shafting, belting, rope and cable drives, clutches, pulleys and idler wheels, and auxiliary motors, hoists, cranes, blacksmiths' and machinists' tools and all other accessory equipment other than hand tools, the cost of which is to be included in operating expenses. Exclude operating labor.

NOTE:—If water is also pumped at the station by other than gas power, the cost of maintaining pumping station auxiliary equipment used for the joint benefit of the different methods of pumping will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Pumping Station Equipment* in class B.

NOTE:—This account is included in the account *Maintenance of Gas Power Pumping* in class C.

Maintenance of Surface Source of Supply.

Charge this account with all expenses for labor and material incurred in making repairs to the surface source of water supply. This includes repairs to river and lake sources, impounding reservoirs, artificial lakes and ponds, etc., together with repairs to impounding embankments, channels, waste-weirs, gates, valves, gate structures and repairs to works for utilizing the flow from springs.

NOTE:—If water is also pumped at the station by other than gas power, the cost of maintaining the surface source of supply used for the joint benefit of the different methods of pumping will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Source of Supply* in class B.

NOTE:—This account is included in the account *Maintenance of Gas Power Pumping* in class C.

Maintenance of Ground Source of Supply.

Charge this account with all expenses for labor and material incurred in making repairs to the ground source of water supply. This includes repairs to large open wells, shallow tubular wells, deep artesian wells, etc., and includes the removal of sand and corroded material and repairs to well casings, repairs to filter galleries, etc.

NOTE:—If water is also pumped at the station by other than gas power, the cost of maintaining the ground source of supply used for the joint benefit of the different methods of pumping will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Source of Supply* in class B.

NOTE:—This account is included in the account *Maintenance of Gas Power Pumping* in class C.

Maintenance of Collecting Aqueducts, Intakes and Supply Mains.

Charge this account with all expenses for labor and material incurred in making repairs to the collecting aqueducts, intakes and supply mains between the source of supply and the gas power pumping equipment at the station. This includes the periodical scraping to remove organic growth and incrustation, repairs to masonry of aqueducts and channels, seeking and repairing leaks, repairing piping and replacing worn sections and fittings, calking, protecting exposed parts of undermined supply mains, changing the position of or replacing such mains with the necessary bracing or digging; repaving, and repairs to valves, hatch boxes, manholes, etc.; repairs to regulating valves, screens and wet wells; repairs and renewals of grating, fish screens and repairs to submerged and exposed cribs, intake towers and other structures, sluice gates, etc.

NOTE:—If water is also pumped at the station by other than gas power, the cost of maintaining collecting aqueducts, intakes and supply mains which convey water for the different methods of pumping will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Gas Power Pumping* in class C.

Maintenance of Purification Equipment.

Charge this account with all expenses for labor and material incurred in making repairs to the purification equipment. This includes repairs to settling basins, renewing sand, washing sand, and repairs to all equipment used in the purification of water by plain sedimentation, sedimentation with coagulation, treatment for softening and removal of iron, algae, etc., purification by slow and rapid sand filtration, repairs to mechanical filters, etc.

NOTE:—If water is also pumped at the station by other than gas power, the cost of maintaining purification equipment used in purifying all water pumped will be apportioned over the appropriate *Maintenance* accounts of the respective classes of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Purification System* in class B.

NOTE:—This account is included in the account *Maintenance of Gas Power Pumping* in class C.

Maintenance of Purification Buildings, Fixtures and Grounds.

Charge this account with all expenses for labor and material incurred in repairing buildings, fixtures and grounds, including permanent apparatus foundations, used exclusively for the purification of water.

NOTE:—If water is also pumped at the station by other than gas power, the total cost of maintaining purification buildings, fixtures and grounds used in the purification of all water pumped will be apportioned accordingly over the appropriate *Maintenance* accounts of the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Purification System* in class B.

NOTE:—This account is included in the account *Maintenance of Gas Power Pumping* in class C.

Maintenance of Pumping Station Buildings, Fixtures and Grounds.

Charge this account with all expenses for labor and material incurred in repairing buildings, fixtures and grounds, including permanent apparatus foundations, used exclusively for the pumping of water by gas power

NOTE:—If water is also pumped at the station by other than gas power, and equipment for such other methods of pumping is housed in the same buildings or structures, the total cost of maintaining such jointly used buildings, fixtures and grounds will be apportioned over the appropriate *Maintenance* accounts in the respective groups of *Pumping* accounts.

NOTE:—This account is included in the account *Maintenance of Gas Power Pumping* in class C.

E. Water Purchased.

(In Lieu of Water Pumped)

Commercial Water Purchased.

Charge this account with the cost of all water purchased for the purpose of redistribution and sale. Accounts are to be opened for each company or individual from whom such water is purchased, the account showing the name of the selling company or individual, the rate and the total cost of such water, which details will be called for in the annual report to the Railroad Commission.

F. Steam Generation (Apportionment Account).

Operating Labor.

Charge this account with all operating labor employed in connection with the generation of steam. This account will be charged with the salaries of superintendent of boiler house, boiler house foremen, firemen, helpers, shovelers, weighers, feed-pump men, stokers, water purification labor, blowing flues, cleaning boilers, labor employed at the boiler plant in handling coal and ashes, boiler plant janitors, watchmen, etc. If the general superintendent of the power plant has charge of the boiler plant, a proportion of his salary will be charged to this account. Exclude maintenance labor.

Fuel for Steam.

Charge to this account all fuel used for steam, whether coal, oil, gas or other fuel, at the cost f. o. b. point of delivery at plant for storage. This includes the invoice cost of the fuel, freight, switching, demurrage, cost of unloading from cars or boats to wagons and cartage to point of delivery at the plant for storage.

Credit the *Fuel Stock* account with fuel as used.

Water for Steam.

Charge this account with the actual amount of water used for boiler feed and condensing purposes. If water is purchased, charge at the contract price or the meter rate. If water is pumped by the accounting utility, charge here the cost of pumpage. Water for fire protection and general purposes should not be charged to this account.

Miscellaneous Steam Supplies and Expenses.

Charge to this account all operating supplies and expenses at the boiler plant not chargeable to the preceding accounts, as boiler room records, boiler compounds, boiler inspection, water purification supplies and expenses, water for fire protection and general use, light and heat at the boiler plant, hose, packing, gaskets, boiler hand tools, lubricants, gauge glasses, etc.

Maintenance of Boilers and Boiler Auxiliary Equipment.

Charge this account with all expense of labor and material used in repairing furnaces and boilers, special boiler foundations and settings, iron and steel smoke-stacks, feed pumps, water feed pipe, injectors, economizers, water heaters, superheaters, valves, grates, flues, mechanical stoker equipment, boiler room piping from the boiler to the engine throttle valve, steam exhaust system, boiler water supply mains, pumping equipment and similar auxiliary equipment.

NOTE:—This account is included in the account *Maintenance of Boiler Plant Equipment* in class B.

NOTE:—This account is included in the account *Maintenance of Boiler Plant Equipment, Buildings, Fixtures and Grounds* in class C.

Maintenance of Coal and Ash Handling Equipment.

Charge this account with all expense of labor and material incurred in repairing coal and ash conveyors in the boiler plant, embracing trolley and cable towers, crushers, belt links, wheels, chutes and gates, conveyor cars, winches, motors, buckets, shafts, chains, etc.

NOTE:—This account is included in the account *Maintenance of Boiler Plant Equipment* in class B.

NOTE:—This account is included in the account *Maintenance of Boiler Plant Equipment, Buildings, Fixtures and Grounds* in class C.

Maintenance of Boiler Plant Buildings, Fixtures and Grounds.

Charge to this account all expenses of labor and material incurred in repairs to buildings, fixtures and grounds, including permanent foundations for apparatus, used exclusively for the generation of

steam. If the boiler plant equipment is housed in one of the general works buildings, the repairs to such buildings will be apportioned so as to charge to this account the proper proportion of the total cost of repairs to such jointly occupied buildings, fixtures and grounds.

NOTE:—This account is included in the account *Maintenance of Boiler Plant Equipment, Buildings, Fixtures and Grounds* in class C.

G. Power Gas Production (Apportionment Account.)

Gas Producer Operating Labor.

Charge this account with all operating labor engaged in the production of power gas, including the handling of fuel from the storage pile to the gas generator building and the handling of residuals from said building to the point where residuals are placed when removed from the building. Exclude maintenance labor.

Gas Producer Fuel.

Charge this account with the cost of all fuel used for producing gas for power purposes at the cost f. o. b. point of delivery at the plant for storage and crediting the appropriate stock account with the fuel as used.

Gas Producer Water.

Charge this account with the cost of all water used in the production of gas for power purposes. If water is purchased, charge at the contract or meter rate. If water is pumped by the accounting utility, charge here the cost of pumpage.

Miscellaneous Gas Producer Supplies and Expenses.

Charge this account with the cost of all operating supplies and expenses incurred in the production of gas for power purposes not chargeable to any of the preceding gas power production operating accounts. Exclude maintenance supplies.

Maintenance of Gas Producers and Gas Producer Equipment.

Charge this account with the expense of all labor and material incurred in repairing apparatus used for the production of gas to be used for power purposes in the operation of pumping equipment. Also charge with the cost of repairing gas conductor and exhaust pipe and other auxiliary gas producer apparatus. This includes producers, economizers, regenerators, vaporizers, steam injectors, scrubbers, exhauster outfits, cells, especially provided boilers and pumps, flues and pipe, blower engines, holders, and all similar auxiliary equipment.

NOTE:—This account is included in the account *Maintenance of Gas Producer Equipment* in class B.

NOTE:—This account is included in the account *Maintenance of Gas Producer Equipment, Buildings, Fixtures and Grounds* in class C.

Maintenance of Coal and Ash Handling Equipment.

Charge this account with the expense of all labor and material incurred in repairing coal and ash conveyors in the power gas production plant, embracing trolley and cable towers, crushers, belt links, wheels, chutes and gates, conveyor cars, winches, motors, buckets, shafts, chains, etc.

NOTE:—This account is included in the account *Maintenance of Gas Producer Equipment* in class B.

NOTE:—This account is included in the account *Maintenance of Gas Producer Equipment, Buildings, Fixtures and Grounds* in class C.

Maintenance of Gas Producer Buildings, Fixtures and Grounds.

Charge to this account the expense of all labor and materials incurred in repairs to buildings, fixtures and grounds, including permanent foundations for apparatus, used exclusively for the production of power gas to be used in the operation of pumping equipment. If the gas producer apparatus is housed in one of the general station buildings, the repairs to such buildings, fixtures and grounds will be apportioned so as to charge to this account the proper proportion of the total cost of repairs to such jointly occupied buildings, fixtures and grounds.

NOTE:—This account is included in the account *Maintenance of Gas Producer Equipment, Buildings, Fixtures and Grounds* in class C.

H. Pumping (Apportionment Account).

Water Utility Proportion of Total Pumping.

Charge this account with the proportion of the total cost of water pumped which is chargeable to the water utility. This account will

be raised by those plants operating two or more utility services, or conducting commercial transactions together with the utility service, which are using a portion of the total water pumped. In such cases the pumping accounts as herein prescribed will be opened, the entire group of such accounts being regarded as an apportionment account and the total amount of water pumped apportioned over the several utilities or departments making a demand for water, charging to this account the total proportion of the pumping expense properly chargeable to the water utility.

II. DISTRIBUTION.

Patrolling Storage Facilities.

Charge this account with the salaries and wages of all employes engaged in patrolling the distribution storage facilities. This includes the wages of the employes stationed at the distribution storage reservoirs, inspection of tanks and stand pipes, etc. Exclude maintenance labor.

NOTE:—This account is included in the account *Distribution System Operating Labor* in class B and class C.

Labor Removing and Resetting Meters.

Charge this account with all operating labor employed in removing and resetting meters on the premises of the consumers and

placing meter connections in the course of the regular and periodical inspection of such meters. Where such work is performed by regular meter maintenance men, their time should be apportioned accordingly. Exclude maintenance labor.

NOTE:—The cost of the original setting of each meter including one set of connections will be charged to the construction account *Meters* if it is the policy of the utility to capitalize such original setting.

NOTE:—This account in included in the account *Distribution System Operating Labor* in class B and class C.

Street Department Labor.

Charge this account with all operating labor employed in the street department. This includes the salaries and wages of employes engaged in inspecting the distribution system, flushing mains and hydrants, pumping out hydrants, taking street pressure, repairing street department operating tools, clerical salaries for the street department and miscellaneous street department operating labor. Exclude maintenance labor.

NOTE:—This account is included in the account *Distribution System Operating Labor* in class B and class C.

Meter and Fittings Department Labor.

Charge this account with all operating labor employed in the meter shop and fittings department. This includes the salaries and wages

of meter shop clerks, employes keeping shop records and all operating labor in the meter shop or department not properly chargeable to the accounts *Labor Removing and Resetting Meters* and *Maintenance of Meters.* Exclude maintenance labor.

NOTE:—This account is included in the account *Distribution System Operating Labor* in class B and class C.

Customers' Premises Expenses.

Charge this account with all labor and material required for adjusting house piping, plumbing and water fixtures, including the cost of any new appliances or devices put in to better the service and not properly chargeable to repairs, investigating reports of poor service or large bills, including inspecting and testing of house plumbing, labor changing meters for request tests and inspecting new plumbing, including car fare, meals, etc., of employes engaged in such work.

NOTE:—Repairing meters will be charged to the account *Maintenance of Meters.*

Street Department Supplies and Expenses.

Charge this account with all operating supplies and expenses of the street department. This includes tools used in such department and supplies used by street department employes, office supplies and

expenses of such department and miscellaneous street department supplies. Exclude maintenance supplies and expenses.

NOTE:—This account is included in the account *Distribution System Supplies and Expenses* in class B and class C.

Meter and Fittings Department Supplies and Expenses.

Charge this account with all supplies consumed and expenses incurred in the operation of the meter and fittings department. Expenses, such as light, fuel, gas, electricity and water used for operating machinery and for testing in this department, and hand tools of the workmen will be charged to this account. This account should also include all expenses connected with the meter and fittings department not included in the accounts *Meters and Fittings Department Labor* and *Labor Removing and Resetting Meters.* Exclude maintenance supplies and expenses.

NOTE:—This account is included in the account *Distribution System Supplies and Expenses* in class B and class C.

Maintenance of Transmission Mains.

Charge this account with all expenses for labor and material incurred in repairing, overhauling, changing position of or replacing transmission mains between the pumping station and distribution

reservoirs, tanks, etc. This account covers such items as seeking and repairing leaks, repairing pipes and removing and replacing worn sections and fittings, calking, protecting exposed parts of undermined mains, digging and bracing in connection with such work, repaving, and repairing manholes, etc., together with all materials and supplies consumed in thawing pipes and scraping to remove incrustations. Credit the proper stock account with store room value of the materials charged to this account.

NOTE:—This account is included in the account *Maintenance of Transmission Mains and Storage Facilities* in class B.

NOTE:—This account is included in the account *Maintenance of Distribution System* in class C.

Maintenance of Reservoirs, Tanks and Standpipes.

Charge this account with all expenses for labor and material in repairing distribution reservoirs, tanks and standpipes. This includes repairs to masonry and linings due to settlement of underlying material, frost action, or from other causes; calking and repairing with cement grouting, asphalt or other water proof material; painting and calking standpipes and tanks, replacing parts due to decay or excessive corrosion or electrolysis, and replacement of hoops, repairs to valves, etc.

NOTE:—This account is included in the account *Maintenance of Transmission Mains and Storage Facilities* in class B.

NOTE:—This account is included in the account *Maintenance of Distribution System* in class C.

Maintenance of Distrbution Mains.

Charge this account with all expenses for labor and material used in repairing, overhauling, changing position of or replacing distribu-

tion mains. This account covers such items as seeking and repairing leaks, repairing pipes or removing and replacing worn sections and fittings, calking, protecting exposed parts of undermined mains, digging and bracing in connection with such work, repaving, repairing manholes, and the cost of steam, electricity and other supplies used and expenses incurred in thawing such mains and removing incrustations. Credit the proper stock account with the store room value of the pipes and fittings charged to this account.

NOTE:—This account is included in the account *Maintenance of Distribution System* in class C.

Maintenance of Services.

Charge this account with all expenses for labor and materials incurred in repairing, overhauling and changing position of water service connections. This covers such expenses as seeking and repairing leaks, cleaning and scraping out service pipes; repairing and renewing service pipe connections to meters, including stop cocks, service boxes and the cost of repairing the same. Charge this account also with the cost of changing and extending old service pipes to put meters in better location, and the expense for materials and supplies incurred in thawing services. Extending new services to give better location for meters will be charged to the construction account *Services*.

Maintenance of Hydrants.

Charge this account with all expenses for labor and materials incurred in repairing hydrants. This includes repairs and renewals

of parts, including digging and filling in connection with such repairs, painting hydrants, replacing worn fittings, protecting exposed parts of undermined hydrants and connections, and changing location of hydrants.

Maintenance of Meters.

Charge this account with all expenses for labor and material in repairing water meters. This includes readjusting, painting, replacing worn gears, wearing parts and dials, testing and repairing old meters, repairing and replacing connections, meter fittings, etc., meter unions and cocks and changing meters for routine tests, etc.

NOTE:—The average cost of one set of meter connections should be charged to the construction account *Meters* if it is the policy of the utility to capitalize the cost of such original setting.

Maintenance of Fire Cisterns and Basins.

Charge this account with all expenses for labor and material in repairing fire cisterns and basins in the distribution system. This includes repairs to masonry and lining due to settlement of underlying material, frost action or from other causes; calking and repair-

ing with cement grouting, asphalt or other water proof material, replacing worn parts due to decay or other causes and repairs and renewals to connecting piping and fittings.

Note:—This account is included in the account *Maintenance of Fire Cisterns, Basins, Fountains and Troughs in class B.*

Note:—This account is included in the account *Maintenance of Distribution System* in class C.

Maintenance of Fountains and Troughs.

Charge this account with all expenses for labor and materials incurred in repairing, overhauling and changing positions of fountains and troughs. This includes repairs and renewals of parts, painting, repairs to foundations and settings, connections, etc.

Note:—This account is included in the account *Maintenance of Fire Cisterns, Basins, Fountains and Troughs* in class B.

Note:—This account is included in the account *Maintenance of Distribution System* in class C.

Maintenance of Distribution Buildings, Fixtures and Grounds.

Charge to this account all expenses for labor and materials incurred in repairing buildings, fixtures and grounds devoted exclusively to the distribution system.

Note:—This account is included in the account *Maintenance of Distribution System* in class C.

III. COMMERCIAL.

Collection Salaries and Commissions.

Charge this account with all salaries of the collection department employes, from the taking of applications for water service to the depositing of proceeds from collection in the bank. This includes not only the salaries of employes whose entire time is engaged in the collection department, but the proper proportion of the salaries of employes who are partly engaged in other departments. Charge also with fees and commissions paid for collecting bills.

NOTE:—This account is included in the account *Collection Expenses* in class B.
NOTE:—This account is included in the account *Commercial Expenses* in class C.

Reading Meters and Delivering Bills.

Charge this account with all salaries and wages of meter readers and employes engaged in delivering bills for water.

NOTE:—This account is included in the account *Collection Expenses* in class B.
NOTE:—This account is included in the account *Commercial Expenses* in class C.

Collection Supplies and Expenses.

Charge this account with all supplies and expenses of the water utility collection office not otherwise provided for, including supplies and expenses of outside collectors and meter readers. Stationery, stamps, etc., and surety bonds of collection department employes will also be charged to this account if it is desired to distribute such expenses.

NOTE:—This account is included in the account *Collection Expenses* in class B.
NOTE:—This account is included in the account *Commercial Expenses* in class C.

Uncollectible Accounts (Reserve Charge).

Charge to this account each month, making a corresponding credit to the *Uncollectible Accounts Reserve,* an amount which is estimated by its uniform application throughout the year will yield to such reserve fund an amount sufficient to cover all accounts for water service which become uncollectible and are charged to the reserve account because of the removal of the debtor beyond the jurisdiction of the state, the operation of the Statute of Limitations, discharge in bankruptcy, or for any other sufficient reason after diligent effort to collect.

NOTE:—This account is included in the account *Collection Expenses* in class B.
NOTE:—This account is included in the account *Commercial Expenses* in class C.

Promotion of Business Salaries and Commissions.

Charge this account with the salaries and wages of all employes whose services are devoted to the promotion and extension of the water utility business, including canvassers, solicitors, demonstrators, distributors of circulars and advertising material; also commission paid to canvassers, solicitors and dealers for the introduction and sale of water appliances, etc.

NOTE:—This account is included in the account *Promotion of Business Expenses* in class B.
NOTE:—This account is included in the account *Commercial Expenses* in class C.

Promotion of Business Supplies and Expenses.

Charge to this account the cost of all supplies used and expenses incurred by the promotion of water business department. This includes office stationery and supplies, if distributed, and expenses of advertising in newspapers and periodicals, the cost of advertising

by means of posters, dodgers, handbills, circulars, car signs, booklets and all related expenses, also the cost of materials and expenses of demonstration and exhibitions.

NOTE:—This account is included in the account *Promotion of Business Expenses* in class B.

NOTE:—This account is included in the account *Commercial Expenses* in class C.

IV. GENERAL.

Salaries of General Officers.

Charge this account with the salaries of general officers including the president, vice-presidents, general manager, secretary, treasurer, comptroller, auditor, and all other officers whose jurisdiction extends over the entire business and whose services are not chargeable to any particular department.

NOTE:—This account is included in the account *General Office Salaries* in class B and class C.

Salaries of General Office Clerks.

Charge this account with the salaries of all clerks and assistants connected with the general offices, except such as may be directly engaged in other departments, in which case their compensation should be charged to such department directly. Where general office clerks also perform services for other departments, their compensation will be apportioned accordingly and charged to the respective departmental accounts.

NOTE:—This account is included in the account *General Office Salaries* in class B and class C.

General Office Rent.

Charge this account with all rent paid for general offices of the water utility.

NOTE:—This account is included in the account *General Office Supplies and Expenses* in class B and class C.

Miscellaneous General Office Supplies and Expenses.

Charge this account with the cost of all office supplies and expenses, newspapers and periodicals, messenger and janitor service, directories, telegrams, exchange on remittances, etc. Charge also with the cost of books, stationery, telephone, etc., if it is desired to distribute such expenses.

NOTE:—This account is included in the account *General Office Supplies and Expenses* in class B and class C.

Law Expenses—General.

Charge to this account all law expenses except those incurred in connection with the defense and settlement of injury and damage claims. Charge with salaries and expenses of counsel, solicitors and general attorneys, their clerks and attendants, etc. Charge also with the cost of law books, printing briefs, legal forms, testimony, reports, fees and retainers of general counsel and attorneys, court costs, and payments of specific notarial and witness fees, expense of taking de-

positions and other general law and court expenses. Expenses of arbitrators of disputed points will also be charged to this account.

NOTE:—Salaries, fees and retainers of counsel and attorneys engaged in the defense and settlement of injury and damage suits will be charged to the account *Injuries and Damages.*

NOTE:—This account is included in the account *Miscellaneous General Expenses* in class C.

Miscellaneous General Expenses.

Charge this account with the cost of all miscellaneous general expenses, embracing such items as publishing annual reports in newspapers, advertising notices of stockholders' meetings, dividend notices and other corporate and financial notices of a general character; traveling expenses of the general officers and others connected with the general office, association dues, expenses attending conventions and meetings; subscriptions, donations and gratuities; fees of transfer agents, registrars of stock and fiscal agents; directors' fees, and contingent expenses of management not otherwise provided for.

NOTE:—This account is included in the account *Miscellaneous General Expenses* in class C.

Railroad Commission Expenses.

Charge this account with all fees, retainers and expenses of counsel, solicitors, attorneys, clerks, attendants, expert witnesses, and others whose services are secured in the defense and prosecution of all petitions and other transactions before the Railroad Commis-

sion of Wisconsin. Expenses which are made necessary by rules, regulations and orders of the Commission, as improvement of service, additional inspection, etc., will not be charged to this account, but to the appropriate departmental operating expense account.

NOTE:—This account is included in the account *Miscellaneous General Expenses* in class C.

Maintenance of General Office Equipment.

Charge this account with the expense of all labor and material incurred in the repair of the general office equipment, including furniture and furnishings, office apparatus and appliances.

NOTE:—This account is included in the account *Maintenance of General Office Equipment, Buildings, Fixtures and Grounds* in class C.

Maintenance of General Office Buildings, Fixtures and Grounds.

Charge this account with the expense of all labor and material incurred in the repair of the general office buildings, fixtures and grounds, including elevators, vaults, heating and lighting fixtures, and appurtenant sidewalks, lawns, fences, drives, etc.

NOTE:—This account is included in the account *Maintenance of General Office Equipment, Buildings, Fixtures and Grounds* in class C.

V. UNDISTRIBUTED.

The undistributed accounts included in this group may be treated as ledger accounts and the total charges so shown in the annual report to the Railroad Commission, or the reporting utilities may distribute the total of the accounts over certain of the other departmental operating expense accounts, charging the latter with such proportions of the total of each undistributed account as appears reasonable and just in the premises. Wherever these accounts are distributed over the accounts for whose benefit the expenses have been incurred, the details of such clearing operations shall be reported in the annual report to the Railroad Commission, showing the total of each of the distributed accounts, the accounts into which they were closed, together with the amount closed into such accounts, in order that such amounts may be deducted by the Railroad Commission for purposes of analytical comparison.

Injuries and Damages.

Charge this account with all damages to or destruction of property other than that owned by the utility, charging with the cost of restoring the property less insurance or legal damages allowed, and with all expenses incident to injury and death to employes and other persons for whose injury or death the utility is held liable or in the settlement of which claim allowances are made. This embraces judgments for damages and plaintiff's court costs; proportion of salaries and expenses or fees of physicians and surgeons, expenses of undertakers, nurses and hospital attendants; medical and surgical appliances; contributions to hospitals; transportation of injured persons; and wages and salaries paid to employes while disabled. The salaries and expenses of the utility's claim agents, adjusters, and their assistants, will be charged to this account. The compensation of general solicitors and counsel of the utility or other attorneys while engaged in the defense and settlement of damage suits will be.

charged to this account. If it is desired to open an *Injuries and Damages Reserve* and to make charges against operating expenses on account of the injuries and damages on some arbitrary basis, the amount so charged shall be credited to the account *Injuries and Damages Reserve*, and the actual expenditures for the purpose above enumerated shall be charged against such reserve account.

Utilities are at liberty to subdivide this account to show the following expenses:

a. Injuries to Persons.

b. Damages to Property.

Where such subdivisions are not made, the charges to this account should be so made as to admit of their separation over such two subdivisions when called for by the Railroad Commission.

NOTE:—This account is included in the account *Undistributed Expenses* in class C.

Insurance.

Charge to this account all premiums paid to insurance companies for fire, casualty, boiler, fidelity, burglar and all other insurance. If it is desired to open an *Insurance Reserve*, all amounts set aside for insurance and charged against operating expenses should be credited to such *Insurance Reserve*.

NOTE:—This account is included in the account *Undistributed Expenses* in class C.

Stationery and Printing.

Charge to this account all expenses for stationery and printing, stationery supplies and postage, blanks, books, records, etc., except as hereinafter provided for. The cost of printing briefs and other legal papers should be charged to the account *Law Expenses—General* or *Injuries and Damages.*

NOTE:—This account is included in the account *Undistributed Expenses* in class C.

Operation of Stores Department.

Charge this account with the total expense incurred in operating the water utility's stores department, including salaries and wages of purchasing agent and his staff, stockkeeper and his staff, clerks and other employes in the stock rooms and storage yards, and such expenses as store room and store yard rent, light, heat, etc.

NOTE:—This account is included in the account *Undistributed Expenses* in class C.

Maintenance of Stores Department Equipment.

Charge this account with all labor and expenses incurred in repairing any equipment of the water utility storage department other than stores buildings, fixtures and grounds. Charge with the cost of repairs to loading and unloading machinery, cranes, derricks, hoists, conveying apparatus, etc.

NOTE:—This account is included in the account *Undistributed Expenses* in class C.

Maintenance of Stores Department Buildings, Fixtures and Grounds.

Charge this account with all labor and expenses incurred in repairing stores department buildings, fixtures and grounds, including storehouses, docks, wharves, coal sheds, etc.

NOTE:—This account is included in the account *Undistributed Expenses* in class C.

Operation of Utility Equipment.

Charge this account with all expenses incurred in operating utility equipment, including salaries and wages of stable employes, drivers, teamsters, chauffeurs, employes operating industrial tramways and other utility apparatus, together with such expenses as water for stable use, feed, bedding, axle grease, blankets, shoeing horses, expense of stabling, gasoline, kerosene, and other equipment supplies of a similar character.

NOTE:—This account is included in the account *Undistributed Expenses* in class C.

Maintenance of Utility Equipment.

Charge this account with the expense of all labor and material incurred in repairing wagons, drays, trucks, harnesses, automobiles, bicycles, motorcycles, industrial tramways and other utility equipment, and cost of horses purchased to replace others lost by death or worn out in service, unless it is the policy to replace horses through the *Depreciation Reserve*.

NOTE:—This account is included in the account *Undistributed Expenses* in class C.

Maintenance of Utility Equipment Buildings, Fixtures and Grounds.

Charge this account with all labor and expenses incurred in repairing utility equipment buildings, fixtures and grounds, including stables, barns, utility equipment storage structures, stable yards, fences, etc.

NOTE:—This account is included in the account *Undistributed Expenses* in class C.

DEPRECIATION.

Every public utility shall carry a proper and adequate *Depreciation Reserve* to cover the full replacement of all tangible capital in service. There shall be opened a *Depreciation Account* to which shall be charged monthly, crediting the *Depreciation Reserve*, an amount equal to one-twelfth of the estimated annual depreciation of the tangible capital in service of the utility, or as near that amount as the finances of the property will permit. Tangible capital comprises all land and its improvements and all interest in land the term of enjoyment of which is one year or more from the date of grant, buildings and structures and all equipment and apparatus used and useful in the pumping, distribution and sale of water and having an expectation of life in service of more than one year. Hand and other small portable tools, because of their liability to loss and theft, are to be treated as part of the operating expenses of the year in which they were purchased. The estimate here required shall be made upon a rule designed to effect by its uniform application during the life of the tangible capital in service, a charge into operating expenses of the total original cost of such capital, less its salvage or scrap value upon retirement.

When any building, structure, machine, facility or unit of equipment which at the time of its construction or installation was classified as tangible capital becomes through wear and tear economically irreparable, the substitute therefor, having substantially no greater capacity than the unit for which it was substituted, shall be charged to the *Depreciation Reserve Account.*

When, however, the building, structure, machine, facility or unit

substituted has a substantially greater capacity than that for which it was substituted, the cost of the substitution of one of the same capacity as the unit replaced shall be charged to the *Depreciation Reserve Account*, and the remaining cost of the actual substitution shall be charged to the appropriate *Construction and Equipment Account*. The details of the deduction on account of *Depreciation* and the basis thereof will be called for in the annual report to the Railroad Commission.

CONTINGENCIES (EXTRAORDINARY).

When the property of the water utility is visited by an extraordinary casualty of such a nature as to be beyond anticipation through the exercise of ordinary and reasonable prudence, and of such a nature as not to be contained in the provisions for depreciation, as earthquakes, floods, cyclones, etc., resulting in irreparable damage, there may be charged to this account the original cash cost of such irreparably damaged property, less the salvage or scrap value and irreparable wear and tear from use accrued thereto. When the amount of such damage or loss is considerable, there may be set up an *Extraordinary Casualties Suspense Account*, to which shall be credited monthly the amount charged to the account *Contingencies (Extraordinary)* until the total loss or damage caused by such casualty shall be wiped out through operating expenses.

All ordinary casualties, that is, those which occur with such uniformity and frequency that the principles of insurance are applicable thereto, must be provided for by suitable charges to the *Insurance Reserve*, set up and maintained for such losses, or are considered as included in the provision for depreciation, or constitute an item of current maintenance.

TAXES.

This account shall cover all taxes chargeable against the water utility. Where the reporting utility is also engaged in transactions outside the scope of its duties as a public utility, this account shall be subdivided into the following two sub-accounts, to be maintained separately:

a. Taxes Chargeable Against Water Utility.
b. Taxes Chargeable to Non-Operating Transactions.

To each such tax account there shall be charged monthly the amount of taxes accrued during the month and such amount shall be credited to the account *Taxes Accrued* (or *Prepaid Taxes*, if such taxes are prepaid) or the appropriate subdivision of such accounts. The amount of taxes accrued during any month shall, when the levy is unknown, be estimated and when the levy is finally determined the estimate shall be corrected in the provision for taxes during the remainder of the year. For example, if at the beginning of the tax year the taxes against the utility are estimated to be $600 for the year, the monthly charge on account of such tax will be $50, crediting the same to the *Taxes Accrued* account or *Prepaid Taxes*, as the case may be, until the amount of the levy becomes definitely known. If during the fifth month it is found that the levy for the year is $640 instead of $600, there will already have been charged for four months the $50 per month, leaving $440 to be charged during the remainder of the year, or $55 for the fifth month and each succeeding month during the remainder of the year.

Such taxes as pertain to two or more utility services, or to operating and non-operating transactions alike, shall be apportioned with regard to such departments or subdivisions upon a basis which appears reasonable and just, such basis to be reported in the annual report to the Railroad Commission.

DEDUCTIONS FROM GROSS INCOME.

CONTRACTUAL ACCOUNTS.

Interest on Funded Debt.

Charge this account monthly with all the interest accrued on the outstanding funded indebtedness of the water utility. Credit such monthly charge to the account *Unmatured Interest on Funded Debt Accrued.* When the interest has matured, charge it to the account *Unmatured Interest on Funded Debt Accrued* and credit the account *Matured Interest on Funded Debt Unpaid.* When such interest is paid, charge the account *Matured Interest on Funded Debt Unpaid* and credit *Cash* or the coupon deposit account.

Interest on Real Estate Mortgages.

Charge this account montnly with all the interest accrued on outstanding obligations of the water utility secured by real estate mortgages. Credit such monthly charge to the account *Unmatured Interest on Funded Debt Accrued* (mortgage obligations with respect to this account being considered as funded if they do not mature until more than one year after the date of issue). When the interest has matured, charge it to the account *Unmatured Interest on Funded Debt Accrued* and credit the account *Matured Interest on Funded Debt Unpaid.* When such interest is paid, charge the account *Matured Interest on Funded Debt Unpaid* and credit *Cash* or other appropriate account.

Interest on Floating Debt.

Charge this account monthly with the interest accruing on all unfunded or floating obligations on which the water utility is liable. Credit such monthly charges to the account *Unmatured Interest on Notes and Bills Payable Accrued.* When the interest has matured, charge it to the account *Unmatured Interest on Notes and Bills Payable Accrued* and credit the account *Matured Interest on Notes and Bills Payable Unpaid.* When such interest is paid, charge the account *Matured Interest on Notes and Bills Payable Unpaid* and credit *Cash* or other appropriate account.

Contractual Sinking Fund Requirements.

Charge to this account monthly all accruals required to be made to sinking funds in accordance with the provisions of trust deeds, mortgages or other contracts requiring the establishment of sinking funds. Such charges will be credited to the *Sinking Fund Reserve.* All accruals to reserves or other funds, created voluntarily by the utility and not in pursuance of the provisions of any mortgage or other contract or of the requirements of the law, shall be excluded therefrom.

BALANCE SHEET ACCOUNTS.

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BALANCE SHEET FORM FOR REPORT.

ASSETS.

All Classes.

PROPERTY AND PLANT:

Cost Beginning of Year.
Construction and Equipment Current Year.
Cost Close of Year.

TREASURY SECURITIES:

Treasury Stock.
Treasury Bonds.

INVESTMENTS:

Stocks and Bonds of Other Companies.
Other Investments.

RESERVE, SINKING AND SPECIAL FUND ASSETS:

Depreciation Reserve Fund.
Sinking Fund.
Amortization Reserve Fund.
Special Funds.

CURRENT ASSETS:

Cash.
Notes and Bills Receivable.
Accounts Receivable.
Interest and Dividends Receivable.
Material and Supplies.
Sundry Current Assets.

PREPAID ACCOUNTS:

Prepaid Insurance.
Prepaid Taxes.
Prepaid Interest.
Sundry Prepaid Accounts.

Open Accounts.
Deficit.

BALANCE SHEET FORM FOR REPORT—(Concluded).

LIABILITIES.

All Classes.

CAPITAL LIABILITIES:

- Capital Stock Preferred.
- Capital Stock Common.
- Funded Debt.

MORTGAGE LIABILITIES:

- Real Estate Mortgages.
- Other Mortgages.

CURRENT LIABILITIES:

- Notes and Bills Payable.
- Accounts Payable.
- Matured Interest on Funded Debt Unpaid.
- Matured Interest on Notes and Bills Payable Unpaid.
- Dividends Unpaid.
- Deposits.
- Sundry Current Liabilities.

ACCRUED LIABILITIES:

- Insurance Accrued.
- Taxes Accrued.
- Unmatured Interest on Funded Debt Accrued.
- Unmatured Interest on Notes and Bills Payable Accrued.
- Dividends Accrued.
- Sundry Liabilities Accrued.

Open Accounts.

RESERVE, SINKING AND SPECIAL FUND LIABILITIES:

- Depreciation Reserve.
- Sinking Fund.
- Amortization Reserve.
- Special Funds.

Surplus.

DETAILED ACCOUNTS WITH TEXT.

CONSTRUCTION AND EQUIPMENT ACCOUNTS.

INTANGIBLE CAPITAL.

Organization.

Charge to this account all fees paid to governments for the privilege of incorporation and all fees and other expenditures incident to organizing the water utility business. This includes the cost of preparing and distributing prospectuses, cost of soliciting subscriptions for stock (but not for loans nor for the purchase of bonds or other evidences of indebtedness), cash fees paid to promoters, and the actual cash value at the time of organization of securities paid to promoters for their services in organizing the enterprise, attorney's fees, cost of preparing and issuing certificates of stock, and cost of procuring certificates of convenience and necessity from the Railroad Commission, and other similar expenses. This account shall not be charged with any discounts on securities issued, nor shall it include any costs incident to negotiating loans or selling bonds or any other evidence of indebtedness. Expenses incident to an increase of the capital stock, and the negotiation and sale of stock thereunder, and expenses of preparing and filing certificates of amendment to the articles of incorporation, shall be charged to this account.

Franchises.

Charge to this account the actual amount paid to the state or to a political subdivision thereof in consideration for any franchise deemed necessary to the conduct of the water utility service. If any

such franchise is acquired by purchase, the charge to this account, in respect thereof, shall not exceed the amount so actually paid therefor by the water utility to its assignor. If any franchise has a life of not more than one year after the day when it is placed in service or in effect, it shall not be charged to this account but to the appropriate operating expense account. Expenses in procuring franchises covering additional territory to be operated as a part of the existing system may be charged to this account. Payments made to state authorities or to any subdivision thereof, in consideration for granting extension of any franchise having a life in service of more than one year from the date of the grant, shall be considered as a renewal. If the franchises cover separate and distinct new enterprises, payments therefor shall be classed as original and charged to this account.

Rights, Licenses, Etc.

Charge to this account the cost of all rights, licenses and other intangible assets having a life of more than one year from the date when placed in service, acquired by the utility in or under valid patent grants by the United States to inventors for inventions and discoveries which are necessary or valuable to the economical conduct of the water business, etc. If such right is extended to cover a further period of time than that covered by the original grant, the cost of such extension shall be classed as a renewal. A patent right acquired for use in an existing system and necessary to the economical operation thereof, shall be classed as an addition.

NOTE:—Utilities are at liberty to open sub-accounts showing the total cost of any class of rights or single patent.

TANGIBLE CAPITAL.

Lands Used in Operation of Property.

Accounts shall be opened as indicated below, to which shall be charged the cost of all land used and useful in the operation of the water utility whose term of enjoyment is over one year from the grant thereof. The cost of land shall include the purchase price, the cost of registration of title, cost of examination of title, surveyors' and notaries' fees, purchasing agent's commission, the fees and taxes accrued to date from transfer of title, and all liens upon title acquired; also the cost of obtaining consents and payments for abutting property damages. The cost of any buildings, fixtures and improvements made to the land purchased, must not be charged to these accounts. If at the time of acquisition of any interest in land it extends to buildings or other improvements thereon, which improvements are devoted by the water utility to its water service and the contract of acquisition does not determine the price of such buildings or improvements, they shall be appraised at their fair cash value for use in such operations, and such appraised value shall be charged to the proper *Buildings, Fixtures and Grounds* account, and excluded from the *Land* account. If such improvements are not devoted to water operations, but are devoted to other operations or are held as investment, the cost (or appraised value if the cost is not determined by the contract) shall be charged to an appropriate investment account.

Pumping Station Land.

Charge this account with the cost of all land as above defined occupied by the pumping station and all land necessarily used in connection with processes performed on such water before its delivery to the transmission or distribution mains.

NOTE: Utilities are at liberty to open sub-accounts showing the cost of land devoted to any particular use, as *Steam Power Pumping Station Land, Hydraulic Power Pumping Station Land,* etc.

NOTE: This account is included in the account *Lands Used in Operation of Property* in class B and class C.

Source of Water Supply Land.

Charge this account with the cost of all land as above defined obtained and used in connection with the source of water supply. This includes land purchased for impounding reservoirs, artificial lakes and ponds, embankments; channels, waste-weirs, land containing springs and other surface source of supply and land purchased for wells and ground water supply.

NOTE:—This account is included in the account *Lands Used in Operation of Property* in class B and class C.

Reservoir, Tank and Standpipe Land.

Charge this account with the cost of all land as above defined occupied by storage reservoirs, tanks, water towers, standpipes, etc., together with all expenses incurred in obtaining such land.

NOTE:—This account is included in the account *Lands Used in Operation of Property* in class B and class C.

General Office Land.

Charge this account with the cost of all land as above defined occupied by the general office buildings of the water utility.

NOTE:—This account is included in the account *Lands Used in Operation of Property* in class B and class C.

Stores Department Land.

Charge this account with the cost of all land as above defined occupied by storage buildings and structures, or used as storage yards.

NOTE:—This account is included in the account *Lands Used in Operation of Property* in class B and class C.

Utility Equipment Land.

Charge this account with the cost of all land as hereinbefore defined occupied by barns, stables, automobile and vehicle and other utility equipment storage structures and land appurtenant thereto.

NOTE:—This account is included in the account *Lands Used in Operation of Property* in class B and class C.

Buildings, Fixtures and Grounds Used in Operation of Property.

Accounts shall be opened as indicated below, to which shall be charged the cost of all buildings, structures and improvements in the lands used and useful in the furnishing of water service. Such buildings, structures and fixtures include pumping stations, purification and reservoir structures, intake structures, steam production structures, coal and other fuel sheds, and other storage buildings and structures, barns, stables and all fixtures attached to such buildings and a permanent part thereof, together with fences, walks, trestles, drives, grading and improvements of grounds. Machinery foundations and settings, if designed as a part of the permanent construction of the buildings and independent of their use in connection with any particular unit of equipment, shall be charged to the appropriate *Buildings, Fixtures and Grounds* account. If, however, such foundations and settings are prepared especially for certain units of equipment and designed to last no longer than such unit, their cost will be charged to the proper *Equipment* account. The following accounts will be raised:

Steam Power Pumping Station Buildings, Fixtures and Grounds.

Charge to this account the cost of all buildings, fixtures and grounds used for the pumping of water by steam power, including all processes performed upon such water prior to its entrance into the transmission or distribution mains. Such structures include pumping station buildings, permanent machinery and apparatus foundations, outbuildings, tool houses, etc., and all appurtenant walks, fences, drives, tramways, trestles and all fixtures permanently attached thereto and a part thereof.

NOTE:—This account is included in the account *Buildings, Fixtures and Grounds* in class B and class C.

Hydraulic Power Pumping Station Buildings, Fixtures and Grounds.

Charge to this account the cost of all buildings, fixtures and grounds used in the pumping of water by hydraulic power, including all processes performed upon such water before its delivery to the transmission and distribution mains. Such structures include hydraulic buildings and structures, pumping station buildings and structures, and all structures incidental thereto together with permanent foundations for machinery and apparatus, tool houses, outbuildings and appurtenant walks, fences, drives, tramways, trestles and all fixtures permanently attached thereto and a part thereof.

NOTE:—This account is included in the account *Buildings, Fixtures and Grounds* in class B and class C.

Electric Power Pumping Station Buildings, Fixtures and Grounds.

Charge to this account the cost of all buildings, fixtures and grounds used in the pumping of water by electric power, including all processes performed upon such water before its delivery to the transmission or distribution mains. Such structures include pumping station buildings, together with permanent machinery and apparatus foundations, tool houses, outbuildings and appurtenant walks, fences, drives, tramways, trestles, and all fixtures permanently attached thereto and a part thereof.

NOTE: This account is included in the account *Buildings, Fixtures and Grounds* in class B and class C.

Gas Power Pumping Station Buildings, Fixtures and Grounds.

Charge to this account the cost of all buildings, fixtures and grounds used in the pumping of water by gas power, including all processes performed upon such water before its delivery to the transmission and distribution mains. Such structures include pumping station buildings, together with all permanent machinery and apparatus foundations, outbuildings, tool houses and appurtenant walks, fences, drives, tramways, trestles, and all fixtures permanently attached thereto and a part thereof.

NOTE:—This account is included in the account *Buildings, Fixtures and Grounds* in class B and class C.

Boiler Plant Buildings, Fixtures and Grounds.

Charge this account with the cost of all buildings, fixtures and grounds devoted to the generation of steam, all permanent founda-

tions and settings for machinery and apparatus and appurtenant walks, fences, drives and tramways and all fixtures permanently attached to such structures and made a part thereof.

NOTE:—This account is included in the account *Buildings, Fixtures and Grounds* in class B and class C.

Gas Producer Plant Buildings, Fixtures and Grounds.

Charge this account with the cost of all buildings and structures devoted to the production of gas for power purposes, including permanent foundations and settings for producer machinery and apparatus, and appurtenant walks, fences, drives, etc., and fixtures permanently attached to such structures and made a part thereof.

NOTE:—This account is included in the account *Buildings, Fixtures and Grounds* in class B and class C.

Source of Water Supply Buildings, Fixtures and Grounds.

Charge to this account the cost of all buildings, fixtures and grounds purchased or erected in connection with the source of water supply. This includes reservoir structures, impounding embankments, channels, gate structures, open wells, tubular wells, artesian wells, filter galleries, etc., together with all appurtenant walks, fences, drives, and all fixtures permanently attached thereto and a part thereof.

NOTE:—This account is included in the account *Buildings, Fixtures and Grounds* in class B and class C.

Reservoir, Tank and Standpipe Buildings, Fixtures and Grounds.

Charge to this account the cost of all buildings, fixtures and grounds used for reservoirs, tanks, water towers and standpipe purposes. This includes the buildings and structures together with permanent foundations and all supporting masonry and steel work, together with appurtenant fences, drives, and fixtures permanently attached thereto and a part thereof.

NOTE:—This account is included in the account *Buildings, Fixtures and Grounds* in class B and class C.

Distribution Buildings, Fixtures and Grounds.

Charge to this account the cost of all buildings and structures devoted to the distribution of water from the pumping station to the consumers' meters or building connections. Such structures will include distribution department offices, buildings and structures at distribution reservoirs, etc., together with all appurtenant walks, fences, drives, tramways, etc., and all fixtures permanently attached to such buildings and structures and a part thereof.

NOTE:—This account is included in the account *Buildings, Fixtures and Grounds* in class B and class C.

General Office Buildings, Fixtures and Grounds.

Charge to this account the cost of all buildings, fixtures and grounds devoted to general office purposes of the water utility and not includible in any of the preceding departmental buildings ac-

counts, also all fixtures permanently attached thereto and a part thereof, such as heating and plumbing systems, electric wiring, permanent building vaults, together with appurtenant walks, fences, drives, etc.

NOTE:—This account is included in the account *Buildings, Fixtures and Grounds* in class B and class C.

Stores Department Buildings, Fixtures and Grounds.

Charge this account with the cost of all buildings and structures of the water utility used for storage purposes, such as coal and other fuel storage sheds, pipe and fittings buildings, together with all fixtures permanently attached thereto and a part thereof, and fences, drives, walks, tramways, trestles, etc.

NOTE:—This account is included in the account *Buildings, Fixtures and Grounds* in class B and class C.

Utility Equipment Buildings, Fixtures and Grounds.

Charge this account with the cost of all buildings, fixtures and grounds devoted to stable, barn, garage or other utility equipment storage purposes, and all fixtures permanently attached thereto and a part thereof, and appurtenant fences, drives, walks, etc.

NOTE:—This account is included in the account *Buildings, Fixtures and Grounds* in class B and class C.

Pumping Station Equipment.

Accounts shall be opened as indicated below to which shall be charged the cost of all equipment and apparatus used in the pumping of water and all processes performed upon it at the station up to its delivery to the transmission or distribution mains. It is desired that the cost of all apparatus shall be so classified and charged that the cost of apparatus used in connection with the pumping of water by any particular motive power will be shown by the account covering such pumping station equipment. The following accounts will be raised:

Steam Power Pumping Station Equipment.

Charge this account with the cost of all steam power pumping equipment. This includes the cost of steam pumps where the steam and water cylinders are placed in the same machine and where the power pump is distinct from the steam prime movers, either reciprocating engines or turbines; condensers, vacuum pumps and oiling systems; power transmission equipment such as shafting, belting, rope and cable drives, gearing, clutches, pulleys and idler wheels; and auxiliary motors, hoists, cranes and pumping station tools, together with necessary valves, governors, etc.

NOTE:—Utilities desiring to do so may subdivide this account into the following:

a. Steam Engines and Turbines.
b. Pumps and Pump Equipment.
c. Steam Power Pumping Station Auxiliary Equipment.

Hydraulic Power Pumping Station Equipment.

Charge this account with the cost of the hydraulic power works and all equipment of the hydraulic power pumping station. This includes the cost of all dams, canals and flumes devoted to the pro-

duction of hydraulic power and the delivery of water to the head gates of the water wheels and turbines. Also charge with the cost of waste-ways from the outlet of the draft tube to the point of final discharge, including the cost of all gates, valves and other accessories, sluices, forebays, etc., used in the development of the hydraulic power and all accessory canals and aqueducts. Charge also with the cost of all water wheels and turbines used in the pumping of water by hydraulic power including their foundations and settings, governors, and all apparatus appurtenant thereto from the head gates and governors to the waste ways. Charge this account also with the cost of all pumps at the station operated by hydraulic power, together with the power transmission equipment such as shafting, belting, rope and cable drives, gearing, clutches, pulleys and idler wheels, and auxiliary pumping station equipment as motors, hoists, cranes, pumping station tools, valves, etc.

NOTE:—Utilities desiring to do so may subdivide this account as follows:

a. Hydraulic Power Works.
b. Water Wheels and Turbines.
c. Pumps and Pump Equipment.
d. Hydraulic Power Pumping Station Auxiliary Equipment.

Electric Power Pumping Station Equipment.

Charge this account with the cost of all equipment of the electric power pumping station. This includes the cost of power pumps and pumping equipment, electric prime movers used for operating such power pumps, together with switchboards and auxiliary electrical equipment, and power transmission equipment such as shafting, belting, rope and cable drives, gearing, clutches, pulleys and idler wheels and auxiliary motors, hoists, cranes, blacksmiths' and machinists' tools, etc.

NOTE:—Utilities desiring to do so may subdivide this account as follows:

a. Electric Prime Movers.
b. Pumps and Pump Equipment.
c. Electric Power Pumping Station Auxiliary Equipment.

Gas Power Pumping Station Equipment.

Charge this account with the cost of all equipment of the gas power pumping station. This includes the cost of all gas engines and turbines used as prime movers for pumping equipment, the cost of all pumping equipment operated by gas power, together with the power transmission equipment such as shafting, belting, rope and cable drives, gearing, clutches, pulleys and idler wheels and auxiliary pumping station equipment as auxiliary motors, hoists, cranes, blacksmiths' and machinists' tools, etc.

NOTE:—Utilities desiring to do so may subdivide this account as follows:

a. Gas Engines and Turbines.
b. Pumps and Pump Equipment.
c. Gas Power Pumping Station Auxiliary Equipment.

Boiler Plant Equipment.

Charge to this account the cost of all equipment devoted to the generation of steam. Charge with the cost of furnaces, boilers, their foundations and settings, boiler fittings, iron and steel smokestacks, feed pump, water feed pipe, injectors, economizers, water heaters, superheaters, valves, flues, steam pipes from the boilers to the engine throttle valves, steam exhaust system, boiler water purification equipment, mechanical stokers, cranes, coal and ash conveyors, steam traps, crushers, belt links, wheels, chutes and gates, conveyor cars, winches, motors, buckets, shafts, chains and similar auxiliary equipment in the boiler plant.

Gas Producer Equipment.

Charge to this account the cost of all equipment devoted to the production of power gas for the purpose of operating pumping equipment, including the foundations and settings of such producers and their accessories, embracing gas producers, economizers regenerators, vaporizers, steam injectors, scrubbers, exhauster outfits, seals, appurtenant boilers and pumps, flues and piping, blower engines, gas piping from producers to gas prime movers and to holders, producer gas holders, exhaust piping, etc.

Collecting Aqueducts, Intakes and Supply Mains.

Charge this account with the cost of all aqueducts, intakes and supply mains used for gathering and collecting water and transmitting the same from the source of supply to the pumping station. This includes the cost of masonry and concrete aqueducts and channels, piping and conduits, together with the necessary bracing, digging and repaving in connection therewith and all necessary valves, screens, wet wells, gratings, submerged and exposed cribs, intake towers, sluice-gates, etc.

Purification System.

Charge this account with the cost of all apparatus and equipment used for purification of water. This includes settling basins, filter

beds, mechanical filters and all auxiliary apparatus for purifying water, whether by plain sedimentation, sedimentation with coagulation, chemical treatment for softening and removal of organic or mineral impurities, together with any protecting structures erected in connection therewith.

Transmission Mains.

Charge to this account the cost of all transmission mains used for delivering water from the pumping station to the distribution reservoirs or mains. This includes the cost of all trenching, placing transmission main pipe, special castings, lead packing, shut-offs, manholes, valves and the cost of filling trenches and restoring the surface of the street to its former condition or that required by the municpial authorities at the time such transmission main is installed.

Distribution.

Mains.

Charge to this account the cost of all distribution mains in place. This includes all mains used in the distribution of water to the beginning of the service connections including the cost of all trenching, placing distribution main pipe, special work and castings, lead

packing, shut-offs, man-holes, valves and the cost of filling trenches and restoring the surface of the ground to its former condition or that required by the municipal authorities at the time such main is installed.

Services.

Charge to this account the cost of the water utility's property in services in or leading to the consumers' premises. This includes the cost of material in place, the cost of trenching for placing services, service pipe, service boxes, stopcocks, etc., and the cost of filling trenches and restoring the surface to its proper condition. Where consumers are required to pay part or all of the cost of services, only that portion of the cost not chargeable to the consumers is chargeable to this account, and in all cases where only a portion of the cost of the services is chargeable to this account the entry thereto shall show the entire cost of the services as well as the cost charged to this account. Where services extending only from the main to the curb or to the lot line are placed before actually required for the purpose of supplying consumers, the entry of the cost should show that fact. Such services will be required to be separately reported in the annual report to the Railroad Commission.

Hydrants.

Charge to this account the cost of water utility's property in all hydrants placed in the distribution system. This includes the cost

of all material in place, the cost of trenching for placing hydrants, hydrant connections, etc., and the cost of filling trenches and restoring the surface to its proper condition.

Meters.

Charge to this account the cost of water utility's property in all meters used in measuring water sold to consumers. This includes the cost of the first setting of the meters including the first set of meter fittings and connections in the premises of the consumers, or such portion of the cost as is borne by the utility. The cost of changing the position of the meter or its removal should not be charged to this account.

Fire Cisterns, Basins, Fountains and Troughs.

Charge this account with the cost of the utility's property in all fire cisterns, basins, fountains and troughs. This includes the cost of all masonry and concrete work in connection with the construction of any cisterns and basins and all foundations and settings for fountains and troughs, together with the cost of all materials used in construction, and digging and trenching in connection therewith, and restoring the pavement to its original condition or that required by municipal ordinances.

General Office Equipment.

Charge to this account, the cost of all equipment of the general office of the water utility, embracing such items as office furniture and furnishings, movable safes, filing cases and devices, typewriters, adding machines, addressographs and sundry office equipment having an expectancy of life in service exceeding one year.

Stores Department Equipment.

Charge to this account the cost of all equipment in the water utility storage department. This includes loading and unloading machinery, derricks, cranes, hoists, conveying apparatus, etc.

Utility Equipment.

Charge this account with the cost of all utility equipment. This includes wagons, drays, trucks, harnesses, horses, automobiles, bicycles, motorcycles, industrial tramways, etc.

Miscellaneous Equipment.

Charge to this account all equipment not includible in any of the preceding classified capital accounts, embracing such items as shop appliances, shop and laboratory tools, works tools and instruments, street department work tools and instruments, and other miscellaneous equipment.

NOTE:—Utilities are at liberty to subdivide this account to show the cost of any class of such miscellaneous equipment.

Miscellaneous Construction and Equipment Expenditures.

Accounts shall be opened as indicated below to which shall be charged all expenditures incurred during construction and before the operation of the water utility, of the character indicated by the title of the accounts. If expenditures are incurred for the service of engineers, superintendents and other technical skill of an advisory character during the process of construction and such items are not chargeable to any of the following accounts, there may be opened the account *Engineering and Superintendence.*

The following detailed accounts should be kept of the expenditures during construction:

Salaries During Construction.

Charge this account with the salaries of all general officers and general office assistants during the period of construction of the water utility plant and up to the pumping, distribution and sale of water.

NOTE:—This account is included in the account *Miscellaneous Construction and Equipment Expenditures* in class B and class C.

Office Supplies and Expenses During Construction.

Charge this account with the cost of all office supplies and expenses incurred during the process of construction of the plant up to the time of pumping and sale of water, such as messenger and janitor service, rent of premises occupied during construction, water, light, heat, telegrams, exchange on remittances, etc.

NOTE:—This account is included in the account *Miscellaneous Construction and Equipment Expenditures* in class B and class C.

Stationery and Printing During Construction.

Charge this account with the cost of all stationery, printing, postage, blanks, record books, etc., used during the construction of the plant and up to the time of pumping, distribution and sale of water.

NOTE:—This account is included in the account *Miscellaneous Construction and Equipment Expenditures* in class B and class C.

Law Expenses During Construction.

Charge to this account all law expenses incurred during the period of construction of the water works. Charge with the salaries and expenses of counsel, solicitors and general attorneys, their clerks and attendants, etc. Charge also with the cost of law books, printing briefs, legal forms, testimony, reports, fees and retainers of the general counsel and attorneys, court costs and payments of specific notarial and witness fees, expense of taking depositions, and general law and court expenses during construction. Expenses of arbitrators of disputed points will also be charged to this account. When any of

the expenditures above enumerated can be charged directly to the account for whose benefit they were incurred, they shall be so charged and not to this account. Thus, expenditures in connection with the acquisition of land to be occupied by the works shall be charged to the appropriate construction account. Law expenses in connection with the organization of the utility, whenever such can be definitely ascertained, shall be charged to the account *Organization.*

NOTE:—This account is included in the account *Miscellaneous Construction and Equipment Expenditures* in class B and class C.

Injuries and Damages During Construction.

Charge to this account all damages to or destruction of property other than that owned by the utility, caused directly in connection with the construction of the water works, and all expenses incident to injuries or death of employes and other persons for which injuries or death the utility is held liable or in the settlement of which claims allowances are made. This includes such items of expense as judgments for damages and plaintiff's court costs; proportion of salaries and expenses or fees of physicians and surgeons, expenses of undertakers, nurses and hospital expenses, medical and surgical supplies, contributions to hospitals during the period of construction of the plant, transportation of injured persons and wages and salaries paid to employes while disabled. The salaries and expenses of the utility's claim agents, adjusters and their assistants while engaged upon settling such claims arising during construction will be charged to this account. The compensations of the general solicitors or counsel of the utility while engaged in the defense and settlement of damage suits will also be charged to this account.

NOTE:—This account is included in the account *Miscellaneous Construction and Equipment Expenditures* in class B and class C.

Insurance During Construction.

Charge to this account all premiums paid to insurance companies for fire, casualty, boiler, fidelity and other insurance covering risks during construction of the water works and its equipment.

NOTE:—This account is included in the account *Miscellaneous Construction and Equipment Expenditures* in class B and class C.

Taxes During Construction.

Charge to this account all taxes and assessments levied and paid on property belonging to the water utility while under construction and before the plant has begun operations, except special assessments for street and other improvements such as grading, curbing, paving, sidewalks, sewer, etc., which shall be charged to the account to which the property benefited has been charged.

NOTE:—This account is included in the account *Miscellaneous Construction and Equipment Expenditures* in class B and class C.

Interest During Construction.

Charge to this account the interest accrued upon all money and claims payable upon demand, acquired for use in connection with the construction and equipment of the water works from the time of such acquisition until the works are ready for commercial use. Interest receivable accrued upon such moneys and claims shall be credited to this account.

NOTE:—This account is included in the account *Miscellaneous Construction and Equipment Expenditures* in class B and class C.

Discount on Bonds During Construction.

To this account may be charged the discount on bonds sold for construction purposes. The entries to such account shall be made with sufficient detail to permit of their identification and shall show the date when the bonds to which the discount applies were authorized, when issued and when sold, to whom sold, the amount realized from the sale, purpose for which the bonds were sold, and the application of the proceeds; all of which details will be called for by the Railroad Commission.

NOTE:—This account is included in the account *Miscellaneous Construction and Equipment Expenditures* in class B and class C.

Miscellaneous Expenditures Du.ing Construction.

Charge to this account all expenditures incurred during construction not includible in any of the preceding accounts.

NOTE:—This account is included in the account *Miscellaneous Construction and Equipment Expenditures* in class B and class C.

Cost of Plant Purchased (In Lieu of Plant Constructed).

Charge to this account the cost of the water works purchased in case the plant of the utility is obtained by purchase instead of being constructed by it. The entry to this account should show with sufficient detail the name of the parties from whom purchased, the purchase price and all other facts pertinent to such sale, which details will be called for by the Railroad Commission.

TREASURY SECURITIES.

Treasury Securities.

Charge to this account the par value of all stocks and bonds which have been authorized and issued by the utility or assumed by it or held by the treasurer or other fiscal agent of the utility for its benefit but which have not been sold. When such securities are sold their par value will be credited to this account.

NOTE:—This account may be subdivided into the two following accounts:

a. Treasury Stock.

b. Treasury Bonds.

INVESTMENTS.

Investments.

By investments, as here used, is meant the cost of the water utility's title to or interest in all properties acquired, not for use in present operations but for the income to be derived from them, for a rise in value, for the control of some private business or other utility service, or for devotion to future operations at a time when the acquisition of such properties will not be possible under such favorable circumstances. In the annual report to be made to the Railroad Commission these investments will be required to be classified as to their character and with sufficient detail as to permit of their clear identification, showing the par value of all such stocks or bonds or other investments with the rate of return thereon, the amount of income received therefrom and the book value. Stocks, bonds or other property in which the funds of *Reserves* of the utility have been invested will not be shown in this account but as investments of the respective reserves and so shown in the balance sheet to be contained in the report to the Railroad Commission.

RESERVE ACCOUNTS.

REQUIRED RESERVES.

Depreciation Reserve.

To this account shall be credited monthly, or as they are made, all charges to the *Depreciation Account* (hereinbefore described), the income from the investment of any money or from any security belonging to the *Depreciation Reserve*, and any other appropriations which may have been made to it.

When through wear and tear in service, casualty, inadequacy, supersession or obsolescence, any building, structure, facility or unit of equipment originally charged to capital is no longer economically reparable, and in order to keep the productive capacity of the plant up to its original or equivalent state of efficiency it is necessary to make a complete replacement of such building, structure or unit of equipment, the money cost of the original unit replaced and charged to capital (estimated if not known, and if estimated the basis thereof shall be shown in the record entry) shall be charged to the *Depreciation Reserve*, and the excess cost of the substituted unit over such original unit shall be charged to the appropriate capital account.

When any building, structure, facility or unit of equipment originally charged to capital is retired from service and not replaced by any other unit of similar nature or equivalent thereto, the original money cost thereof (estimated if not known, and if estimated the basis thereof shall be shown in the record entry) shall be charged to this account and such amount originally entered or contained in the charges to capital in respect to such unit so being retired shall be credited to the capital account to which it was originally charged, and any adjustments necessary made through the *Surplus Account*.

The salvage or scrap value of any unit of equipment retired from service or replaced by any other unit will be credited to this account.

An analysis of the charges and credits to this reserve will be called for in the annual report to the Railroad Commission.

Sinking Fund Reserves.

Sinking fund reserves shall be maintained whenever they are required in pursuance of the provisions of mortgage deeds, deeds of trust, contracts or provisions of the law. A separate *Sinking Fund Reserve* shall be maintained for each contractual requirement, to which reserve shall be credited any appropriation made in pursuance of the terms of the respective mortgage and trust deeds, contracts, etc., and charged to the account *Contractual Sinking Fund Requirements* and also accumulations resulting from any security belonging to such particular reserve. The title of each reserve shall clearly indicate the purpose for which it is being maintained.

An analysis of the charges and credits to this reserve will be called for in the annual report to the Railroad Commission.

Amortization Reserve.

This account shall be raised to provide for the amortization of intangible capital in service. To it shall be credited monthly, or as they are made, all the amounts charged from time to time through operating expenses to the account *Amortization Reserve Requirements*, which account is to be set up where the nature of the capital occasions the setting up of this reserve. Such reserve shall also be credited with all accumulations resulting from the investment of any moneys or the interest or dividends from any securities belonging to it.

For example, a corporation pays $100,000 for a twenty year franchise to operate a public utility. In order that this amount shall be set aside out of revenue and the actual capital of the corporation not impaired by dividends paid, there shall be charged monthly to the account *Amortization Reserve Requirements*, crediting the *Amortization Reserve* an amount which, invested at current rates of interest, will at the end of the franchise term have created an amount equivalent to the cost of the franchise.

An analysis of the charges and credits to this reserve will be called for in the annual report to the Railroad Commission.

OPTIONAL RESERVES.

Maintenance Reserve.

This reserve may be raised by those utilities which operate equipment the repairs to which are occasioned only at remote intervals and are then so considerable in amount as to cause wide fluctuations in the operating expenses for the division of operation or group of expenses of which the maintenance account in question is a part.

Uncollectible Accounts Reserve.

Credit this account every month with the charge made to the account *Uncollectible Accounts* (*Reserve Charge*) as explained in connection therewith. When any account for water service, upon which any debtor is liable to the utility, becomes impossible of collection because of the removal of the debtor beyond the jurisdiction of the state, the operation of the Statute of Limitations, discharge in bankruptcy, or for any other good and sufficient reason after diligent effort to collect the same has been made, such account may be charged to this account and credited to *Accounts Receivable*, to which it was originally charged.

All accounts which have been charged off as uncollectible, but which are afterwards collected, shall be credited to this reserve.

An analysis of the charges and credits to this reserve will be called for in the annual report to the Railroad Commission.

Promotion of Business Reserve.

Those utilities which, over and above the regular monthly charges for advertising, office assistance, etc., in their promotion of business department undertake a temporary campaign for the development of business, either for the securing of additional consumers or to increase the use and sales of water to existing consumers, the benefits from which large expenses will be experienced over a considerable period of time, may set up this reserve, crediting it monthly with the amount set aside for that purpose, and charged to the account *Promotion of Business Supplies and Expenses.* Amounts paid to any corporation, society or individuals not connected with the water utility for services performed under contract for the development of the business of the water utility may be charged to this reserve. The salaries, commissions and expenses of the permanent employes of the promotion of business department and the current expenses of such department will be charged to the accounts *Promotion of Business Salaries and Commissions* and *Promotion of Business Supplies and Expenses*, as their nature determines.

Injuries and Damages Reserve.

Utilities may open an *Injuries and Damages Reserve*, to which shall be credited monthly any amounts which may be charged to the proper operating expense or other expense accounts. The amounts so charged and credited shall be such as are estimated to meet the admitted liability against it for injuries to persons and damages to property other than that of the utility, insofar as such claims can be anticipated by the exercise of reasonable judgment. All such claims, when paid to satisfy admitted liability and judgments obtained in the courts of law, shall be charged to this account.

Insurance Reserve.

Utilities may set up this reserve, to which shall be credited monthly the charges made in operating expenses to the *Insurance* account to cover self-carrying risks. When any irreparable damage to the property of the utility occurs, and the nature of such damage is such as to be covered by the provisions of self-insurance, the cost of repairing the property damaged, or the cost of its replacement, shall be charged to this reserve.

CURRENT ASSETS.

Cash.

Charge to this account all money coming into the possession of the water utility and in which the utility has the beneficial interest. Also charge it with all bank credits, checks and drafts receivable subject to satisfaction or transfer upon demand, whether payable to bearer or to order. All cash disbursements should be credited to this account.

Notes and Bills Receivable.

Charge to this account the cost of all notes and bills receivable which are the property of the water utility and upon which solvent concerns or individuals are liable or which are sufficiently secured

as to be considered good. This account includes demand notes, drafts, etc., issued by others than banks, and time notes, drafts, etc., by whomsoever issued. This account does not include investments nor the interest or dividends receivable from investments.

Accounts Receivable.

Charge to this account all amounts owing to the water utility upon accounts with solvent concerns other than banks; also all accounts and claims upon which responsibility is acknowledged by solvent concerns or individuals or which are sufficiently secured to be considered good and of all judgments against solvent concerns where the judgments are not appealable or suspended through appeal. Negotiable instruments will not be charged to this account.

Interest and Dividends Receivable.

When the water utility becomes entitled to demand any interest or dividend from solvent concerns the amount to which it thus becomes entitled shall be charged to this account and shall be credited to the appropriate account in the *Income Account.* This account includes interest on matured accounts with solvent concerns and upon judgments against solvent debtors where such judgment has not been suspended as well as interest upon the commercial paper of solvent concerns. It does not include unmatured interest nor dividends not yet declared.

Materials and Supplies.

Fuel.

Charge this account with the cost of all fuel purchased for the water utility at its cost delivered alongside the utility's storage, unless purchased delivered in coal shed or to the place of storage. The account *Fuel Stock Expense* will be closed into this account monthly. Credit this account with fuel used.

This account may be subdivided into accounts *a*, *b* and *c*, if desired, in order to give information regarding the cost of different kinds of fuel. Credit this account with all fuel used.

NOTE:—**Fuel Stock Expense.** Charge this account with the labor of weighing, unloading, piling and trimming fuel in shed or in unloading fuel from cars and boats, including cost of operating hoisting apparatus, including also the cost of shovels and other hand tools and repairs to the same. (This account will be closed monthly into the *Fuel Stock Account.*)

Pumping Station Supplies.

Charge this account with all pumping station supplies such as lubricating oils, graphite, wipers, waste, station tools, etc., including the freight and handling cost of the same. Credit with the cost of material withdrawn from stock for use.

Main Piping.

Charge this account with the invoice cost, freight and cost of handling of all main piping. Credit this account with all such material as used, charging the appropriate operating expense or construction account, as the use of the material in question determines.

Service Piping.

Charge this account with the invoice cost, freight and cost of handling of all service piping. Credit this account with all such material as used, charging the appropriate operating expense or construction account, as the use of the material in question determines.

Fittings.

Charge this account with the invoice cost, freight and cost of handling of all pipe fittings, valves, stopcocks, etc. Credit this account with all such material as used, charging the appropriate operating expense or construction account, as the use of the material in question determines.

Meters.

Charge this account with the invoice cost, freight and cost of handling all meters. Credit this account with the meters removed from stock room, charging the appropriate operating expense or construction account, as the nature of the case requires.

Hydrants.

Charge this account with the invoice cost, freight and cost of handling of all hydrants. Credit this account with hydrants removed from stock.

Appliances.

Charge this account with all appliances purchased at their cost delivered in the utility's storeroom, including freight, cartage and cost of handling. Profits on all sales of appliances will be credited to the appropriate revenue account. Credit this account with all appliances taken from stock.

NOTE:—This account may be sub-divided into accounts *a*, *b*, *c*, etc., if desired, in order to properly account for the different classes of appliances.

Miscellaneous Materials and Supplies.

Charge this account with all material purchased to be used by the utility and not properly chargeable to any of the preceding stock accounts at the cost of such material delivered in stock room, including freight, cartage and handling. Credit this account with all material taken from stock.

NOTE:—This account may be subdivided into accounts *a*, *b*, *c*, etc., if desired, in order to properly account for different classes of stores charged to this account.

Miscellaneous Current Assets.

To this account shall be charged the cost of all current assets of the water utility not chargeable to any of the preceding current asset accounts. Property readily convertible into money and which is being held with the intent of being so converted into money will be considered as a current asset and charged to this or the appropriate preceding account.

PREPAID ACCOUNTS.

Prepaid Insurance.

When premiums on insurance policies are paid in advance of their accrual, the amounts prepaid whether paid in cash or by an issue of notes or other negotiable paper shall be charged to this account. As the premiums accrue they shall be credited at monthly intervals to this account and charged to the operating expense account *Insurance.*

Prepaid Taxes.

When taxes are paid in advance of their accrual, the amount shall be charged to this account. As the taxes thus prepaid accrue they shall be credited at monthly intervals to this account and charged to the operating expense account *Taxes.* Taxes for special benefits or special assessments for improvements will not be charged to this account.

Prepaid Interest.

When interest is paid in advance of its accrual on any obligations of the water utility it shall be charged to this account. As the interest thus prepaid accrues it shall be credited at monthly intervals to this account and charged to the appropriate interest account.

Miscellaneous Prepaid Accounts.

Charge this account with all prepaid items of the water utility not includible in the preceding prepaid accounts. As the amounts thus prepaid accrue they shall be credited at monthly intervals to this account and charged to the appropriate expense account.

CAPITAL LIABILITIES.

Capital Stock.

In the accounts of stocks outstanding a separate account shall be opened for each class of stock issued and no two stocks shall be considered of the same class unless they are equal in their interest or dividend rates, voting rights and conditions under which they may be retired, if the right to retire them is contained in the contract of issue. The characteristics of any class of stock in these regards shall be designated in the title of the accounts opened to cover such stocks and shall be clearly expressed in the first entries to such account. To the account for any class of stocks shall be credited when issued the par value of the amount of such stock issued. If such issue is for money that fact shall be stated, and if for any other consideration than money the persons to whom issued shall be designated and the consideration for which issued shall be described with sufficient particularity to admit of identification; if such issue is to the treasurer or other fiscal agent of the corporation or if by him disposed of for the benefit of the corporation, that fact and the name of such agent shall be shown and such agent shall in his account of the disposition thereof show like details concerning the consideration realized thereon, which account, when accepted by the corporation, shall be preserved as a corporate record.

Funded Debt.

The funded obligations of the utility shall be divided into classes according to their characteristics, as to the security for the same. the rate of interest, interest dates, and date of their maturity. A separate sub-account shall be opened for each such class of funded indebtedness and no accounts or debts not agreeing in the characteristics mentioned shall be included in the same sub-account. The titles of each sub-account shall express the characteristics above stated. To the proper sub-account shall be credited, when issued, the par value of the amount of the evidences of funded indebtedness issued. The entry shall show not only the amount issued but the purpose for which issued and shall make clear and intelligent reference to the corporate records showing all details connected with such transactions. If the consideration received for the issue is anything other than money, the entries shall show further to whom issued and shall describe with sufficient particularity to identify it, the actual consideration received for it. If the issue is to the agent of an undisclosed principal, the name and business address of such agent and the fact of his agency shall be shown in the entry.

MORTGAGE LIABILITIES.

Real Estate Mortgages.

The mortgage obligations of the utility shall be divided into classes according to their characteristics, as to the security for the issue, the rate of interest, interest dates, and the date of maturity. A separate sub-account shall be opened for each mortgage. The title of each such sub-account shall express the characteristics above stated. To the proper sub-account shall be credited, when issued, the total receipts from the sale of evidences of indebtedness secured by the mortgage. The entries shall show the amount of the mortgage debts, the purpose for which such debt was incurred and shall show by intelligent reference all the details connected with such

transactions. If the consideration received for the indebtedness is anything other than money the entry shall show the person to whom issued and shall describe with sufficient particularity to identify it the actual consideration received. If the indebtedness is to an agent of an undisclosed principal, the name and business address of such agent and the fact of his agency, shall be stated in the entry.

Other Mortgages.

This account shall be raised to show all mortgage indebtedness and transactions pertaining thereto in regard to mortgages other than real estate mortgages as defined in the preceding account *Real Estate Mortgages.*

CURRENT LIABILITIES.

Notes and Bills Payable.

When any note, draft or other bill payable, which matures not later than one year after date of issuance or of demand or assumption by the utility of primary liability thereon, is issued or assumed, the par value thereof shall be credited to this account and when it is paid it shall be charged to this account and credited to *Cash* or other appropriate account.

Accounts Payable.

Credit this account, when incurred, with all liabilities of the water utility upon open accounts not includible in any of the other current liabilities accounts.

Matured Interest on Founded Debt Unpaid.

When interest owing by the water utility upon any of its funded indebtedness matures and is unpaid, whether the cause of failure is on the part of the coupon holder to present coupons for payment or for other reasons, it shall be credited to this account and charged to the account *Unmatured Interest on Funded Debt Accrued* to which it had heretofore been credited.

Matured Interest on Notes and Bills Payable Unpaid.

When interest owing by the water utility upon any of its notes and bills payable matures and is unpaid, whether the cause of failure is on the part of the holder of the paper to present it for payment or for other reasons, it shall be credited to this account and charged to the account *Unmatured Interest on Notes and Bills Payable Accrued* to which it had heretofore been credited.

Dividends Unpaid.

When dividends declared by the water corporation become payable they shall be credited to this account and charged to the account *Dividends.*

Deposits.

Credit to this account, as such deposits are made, all cash deposited with the utility by consumers as security for the payment of water bills. Deposits refunded shall be charged to this account and credited to *Cash.* Deposits applicable to uncollectible water bills shall, at the close of the fiscal year or earlier, at the option of the accounting utility, be credited to the account of the consumer involved and debited to this account. Deposits made by employes or others shall also be credited to this account. Detailed records of deposits as between customers and employes will be required by the Railroad Commission.

Miscellaneous Current Liabilities.

Credit to this account at their face value all unfunded obligations upon which the water utility is liable and which are not elsewhere provided for.

ACCRUED LIABILITIES.

Insurance Accrued.

Credit to this account at the close of each month the insurance accrued during the period in question, as determined by the policies of all insurance covering the property of the water utility. When such premiums are paid they shall be charged to this account and credited to *Cash* or other appropriate accounts.

The amount set aside as an insurance reserve by the utility carrying its own insurance either in whole or in part shall be charged to this account.

Taxes Accrued.

To this account shall be credited at the close of each month all taxes accrued during the month and corresponding charges shall be made to the *Taxes* account. Credits to the account *Taxes Accrued* will be based upon estimates until the amount of the taxes levied for the period is definitely ascertained. Such estimates shall be made upon the best data available, and as soon as the amount of taxes for the period is known, the account involved shall be adjusted to conform. When any taxes become due they shall be charged to this account.

Unmatured Interest on Funded Debt Accrued.

To this account shall be credited at the close of each month all unmatured interest accrued during the month upon the funded indebtedness of the water utility. When such interest matures it shall be charged to this account and credited to the account *Matured Interest on Funded Debt Unpaid.* When paid, the interest shall be charged to the account *Matured Interest on Funded Debt Unpaid* and credited to *Cash* or to the coupon deposit account.

Unmatured Interest on Notes and Bills Payable Accrued.

To this account shall be credited at the close of each month all unmatured interest accrued during the month upon all notes and bills payable by the water utility. When such interest matures it shall be charged to this account and credited to the account *Matured Interest on Notes and Bills Payable Unpaid.* When the interest is paid, it shall be charged to the account *Matured Interest on Notes and Bills Payable Unpaid,* and credited to *Cash* or other appropriate account.

Dividends Accrued.

To this account may be credited at the close of each month the amount of dividends accrued on preferred and common stock during

such period at the rates of dividend payments established by the corporation. When such dividends become payable they shall be charged to this account and credited to the account *Dividends Unpaid*, in which account they shall remain until paid, when such amount shall be charged to *Dividends Unpaid*, making a corresponding credit to *Cash* or other appropriate account.

Miscellaneous Liabilities Accrued.

To this account shall be credited at the end of each month as it accrues, any other unfunded obligation of the utility not provided for in any of the preceding accrued liability accounts, making a corresponding charge to operating expenses or other expense account.

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SCHEDULE OF OPERATING EXPENSE ACCOUNTS.

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SCHEDULE OF OPERATING EXPENSE ACCOUNTS.

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B. Hydraulic Power Pumping.

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SCHEDULE OF OPERATING EXPENSE ACCOUNTS.

I. PUMPING.

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SCHEDULE OF OPERATING EXPENSE ACCOUNTS.

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D. GAS POWER PUMPING.

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